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LIST OF
ARTICLES FREE OF DUTY
AND
TARIFF
OR
RATES OF DUTIES,
From and after the 30th June, 1824,
ON ALL
GOODS, WARES AND MERCHANDISE
IMPORTED INTO THE
UNITED STATES OF AMERICA;
Established by Acts of Congress of 27th April, 1816, 20th April,
1818, 3d March, 1819, and 22d May, 1824,
ON IMPORTATIONS BY AMERICAN VESSELS OR VESSELS EN-
TITLED TO THE BENEFITS OF THE CONVENTION WITH ^{at}
FOREIGN POWERS.

TO WHICH IS ADDED,
AN APPENDIX
CONTAINING SEVERAL IMPORTANT REVENUE LAWS, AND USEFUL COM-
MERCIAL TABLES AND OTHER INFORMATION.

WITH
NOTES AND REFERENCES.

COLLATED AND COMPILED
BY JOHN H. BARNES,
Ship and Insurance Broker, opposite the Custom-House, Philadelphia.

[*Copy-Right secured according to Law.*]

PHILADELPHIA:
PRINTED FOR THE PROPRIETOR, BY JOHN BICREN, NO. 92,
SOUTH SECOND STREET.

1824.

Eastern District of Pennsylvania, to wit :

** Seal. ** Be it remembered, That on the thirty-first day of
***** May, in the Forty-eighth year of the Independence of the
United States of America, A. D. 1824, JOHN H. BARNES,
of the said District, hath deposited in this office the Title
of a Book the right whereof he claims as Proprietor, in the words fol-
lowing, to wit :

“List of Articles Free of Duty and Tariff or Rates of Duties, from
and after the 30th June, 1824, on all Goods, Wares and Merchan-
dise imported into the United States of America ; established by
Acts of Congress of 27th April, 1816, 20th April, 1818, and 22d
May, 1824, on Importations by American Vessels or vessels en-
titled to the benefits of the Convention with Foreign Powers, to
which is added an Appendix, containing several important Re-
venue Laws, and useful Commercial Tables and information With
Notes and References : Collated and compiled by JOHN H BARNES,
Ship and Insurance Broker, opposite the Custom-House, Phila-
delphia.”

In conformity to the Act of the Congress of the United States, intitu-
led, “ An Act for the Encouragement of Learning, by securing the Co-
pies of Maps, Charts and Books, to the Authors and Proprietors of such
copies, during the times therein mentioned ;”—And also to the Act, en-
titled, “ An Act supplementary to an Act, entitled, “ An Act for the
Encouragement of Learning, by securing the copies of Maps, Charts and
Books, to the Authors and Proprietors of such copies during the times
therein mentioned,” and extending the benefits thereof to the arts of de-
signing, engraving, and etching historical and other prints.”

D. CALDWELL, *Clerk of the Eastern
District of Pennsylvania.*

E
RBR
B2612

PREFACE.

CONGRESS during their last sitting having passed an act, by which the Duties on certain articles therein named are materially changed,—and the President of the United States under date of 22d May, 1824, having approved the same, I have considered a *General* Compilation of the several Duties imposed on Imports under the late and former acts, as a publication at this time highly interesting, and in fact necessary, to all who are engaged in commercial pursuits.

I hazard nothing in asserting that the business of my office has been invariably conducted with that zeal and devotion to the true interest of individuals, and duty towards the government, that have entitled it to the patronage of the former, and confidence of the latter. In the different branches of my establishment, where the particular blanks required were not prescribed by law, such forms were devised, as conciseness and utility rendered adviseable; and on subjects unconnected with the Revenue Department, I composed such Blanks as the nature of my business as an Insurance Broker and Adjuster of Averages seemed to require to facilitate the dispatch of business.

I could not have expected that an attempt would be made to wrest from me the credit and benefits naturally anticipated from my unwearied application; and that manuscript blanks appertaining to my particular branch of business, and originating solely in my office, would have been pirated, published, and

sold in a mean and ungenerous manner. But such is the fact, and to guard against similar depredations and trespasses on common propriety, I have secured a Copy-Right of my present work, of which all those disposed to reap the harvest from seed they have never sown, *will please to take notice.*

With the Tariff will be found numerous important Notes and References, and I have added thereto an Appendix of Commercial Laws, Tables of Custom-House Fees, Weights, Tares, Guages, &c. ; Credits on Importations, Foreign Exchanges, and other valuable information, which I consider extensively useful to Merchants, Owners, Supercargoes, and Masters of Vessels engaged in both the Foreign and Coasting Trade, and comprised within as moderate a compass as the subject matter would admit—all information herein stated involving legal points on the subject either of Commerce or Insurance may be relied on as correct.

I have inserted at full length a copy of the act approved the 22d instant, to enable the reader to form a comparative and more comprehensive view of its effects than *he could otherwise do* from its being embodied into the general Tariff.

Importations will, as heretofore, be subject to the addition established by law of 20 per cent. from the Cape of Good Hope or any place beyond it ; 10 per cent. from any other place, and an addition of 10 per cent. to the several rates of duties imposed on all articles (teas excepted, on which a specific discrimination is made, *vide* article Teas in the Tariff of Duties,) imported in ships or vessels *not* of the United States, except such as are entitled to the benefits of the convention with Great Britain and other Powers, a list whereof will be found herein.

JOHN H. BARNES.

Philadelphia, 31st. May, 1824.

ARTICLES FREE OF DUTY.

ARTICLES FREE OF DUTY.

N B. In all cases where the Articles are stated as "Specially imported," they are governed by the conditions and restrictions expressed under the head "Apparatus, Philosophical."

A

Adhesive, patent, felt, until the 30th June, 1826.

All articles imported for the use of the United States,

Anatomical preparations.

Animals, imported for breed.

Antimony, Regulus of,

Antiquities, all collections of. "specially imported."

Apparatus, Philosophical, specially imported by order, and for the use of any society incorporated for Philosophical or literary Purposes, or for the encouragement of the fine arts, or by order and for the use of any seminary of learning, school or college.

Apparel, wearing and other personal baggage in actual use.

B

Baggage, Personal in actual use,

Barilla,

Bark, of the Cork tree, unmanufactured,

Bars, of brass,

——— Copper,

——— Tin,

Books, "specially imported,"

Botany, specimens in,

Brass, in Pigs or Bars

——— old, fit only to be re-manufactured,

Braziletto,

Brazil Wood,

Breed, Animals, imported for

Brimstone, or Sulphur,

Bullion,

Burr Stones, unwrought,

Busts, specially imported

Cabinets, of Coins, "specially imported,"

Caliminaris Lapis,

Cam Wood,

Casts, "specially imported,"

Charts, "specially imported,"

Clay, unwrought,

Cloth Rags, of any kind,

Coins, gold,

— silver,

— Cabinets of, "specially imported,"

Collections of Antiquities, "specially imported,"

Copper, imported in any shape for the use of the Mint,

— in pigs, bars, or plates, suited to the sheathing of ships,

— old, only to be remanufactured

Cork the bark of, unmanufactured

D.

Drawings, "specially imported,"

Dye Woods,

E.

Engravings, "specially imported,"

Etchings, "specially imported,"

F.

Felt, patent adhesive until 30th. June, 1826.

Furs, of all kinds undressed,

Fustic,

G.

Gems, "specially imported,"

Gold, coin,

H.

Hides, raw,

I.

Implements or Tools of Trade, of persons arriving in the United States.

Instruments, Philosophical, "specially imported,"

Inventions, models of,

L.

Lapis Calaminaris,

Logwood,

M

Maps, "specially imported,"

Medals, "specially imported,"

Mineralogy, specimens in,

Mint, copper imported in any shape for the use of,

Models, of inventions,

— machinery,

Modelling, "specially imported."

N

Natural History, specimens in,
Nicaragua Wood,

O

Old Brass, }
— Copper, } Fit only to be re-manufactured.
— Pewter, }

P

Paintings, "specially imported,"
Patent Adhesive Felt, until 30th June, 1826.
Personal Baggage in actual use,
Pewter, Old, fit only to be re-manufactured,
Philosophical Apparatus, "specially imported,"
Pigs, Brass in,
— Copper in,
Plaster of Paris,
Plants,
Plates, Copper, suited to the sheathing of ships,
Preparations Anatomical

R.

Rags, of any kind of cloth,
Raw Hides and Skins,
Red Wood,
Regulus of Antimony,

S.

Sculpture, "specially imported,"
Sheathing Copper, in plates, suited for the sheathing of ships,
Silver Coin,
Skins, raw,
Specimens of Botany, Mineralogy, and Natural History
Speaker,
Statuary, "specially imported,"
Stones, Burr, unwrought
Sulphur of Brimstone

T.

Teutenage,
Tin, in bars or pigs,
Tools of Trade of persons arriving in the United States,
Trees,

U.

Undressed Furs,
United States, all articles imported for the use of,
Unmanufactured Bark of the Cork Tree,
Unmanufactured Wood of any kind,
Unwrought Burr Stones,
—————Clay,

W.

Wearing Apparel, and other personal baggage in actual use,
Woods, Brazil,
—————Log,
—————Nicaragua,
—————Red,
—————Unmanufactured of any kind,
—————for Dyeing,

Z.

Zinc.



T A R I F F.

T A R I F F.

There shall be allowed a drawback of duties on importations of goods, wares and merchandise on the exportation thereof, within 12 months from the date of entry, subject to the following provisions, that is to say: There shall not be an allowance of the drawback of the duties in case of foreign dried fish, pickled fish, and other salted provisions; fish oil, playing cards;—that there shall be deducted and retained from the amount of the duties on goods exported for drawback (with the exception of spirits) $2\frac{1}{2}$ per cent.; and in the case of spirits there shall be retained 2 cents per gallon upon the quantity of spirits, and also 3 per centum on the amount of duties payable on the importation thereof.

Goods, wares or merchandise exported to any state or territory, adjoining the United States, are not entitled to drawback, excepting always the north-west coast of America. Goods, wares, and merchandise to be entitled to debenture, must be exported in vessels of at least 30 tons burthen.

In all cases where an ad valorem duty shall be calculated on the cost of the article at the place from whence imported, to which is added all charges (except premium of insurance, and expenses collateral thereto) the usual addition established by law of 20 per centum on all merchandise imported from the Cape of Good Hope or places beyond it, and of 10 per centum on articles imported from all other places—and a further addition of 10 per centum is imposed on all goods (teas excepted, direct from China, on which a specific discriminating duty is laid by law; see article *Teas* in *Tariff*,) imported in ships or vessels not of the United States, unless otherwise stipulated by convention, treaty, or by any act or acts of Congress of the United States of America, and on the exportation whereof no drawback is allowed on said additional duty.

A.		
Abysinth Oil,	per cent.	15
Acetic Acid,	"	15
Acetite of Lead,	per cent.	12 $\frac{1}{2}$
Acid, Acetic	per cent.	15
— Benzoic	"	15
— Muriatic	"	12 $\frac{1}{2}$
— Pyrolignesus	"	12 $\frac{1}{2}$
— Sulphuric.	"	12 $\frac{1}{2}$
Acorns,	"	15
Adhesive Felt, for covering ship's bottoms; ad- mitted until 30th June, 1826 }		free
Adzes	per cent.	25
Agates, precious stones	"	12 $\frac{1}{2}$
Aether, or Ether	"	15
Alabaster Ornaments	"	15
— all manufactures of, not otherwise herein enumerated }	"	15
— Statuary, or Busts, "if specially im- ported" }		free
Alcornoque Bark	per cent.	15
Ale (see Beer)		
Almonds	per lb.	3
—, Paste of	per cent.	30
—, Oil of	"	15
Aloes	"	15
Alum	per cwt	250
Amber Beads, &c.	per cent.	15
Ambergris	"	30
Amethyst, a precious stone	"	12 $\frac{1}{2}$
Ammon Carbonat	"	15
Ammonia, Salts of	"	15
—, Volatile	"	15
Ammoniac Gum	"	15
Anatomical Preparations		free
Anchors	per lb.	2
Anchovies	per cent.	15
Angora, wool or hair		free
—, manufactures of, (see Wool)		
Animals, imported for breed	"	free
— do. otherwise	per cent.	15
— Oil of	"	15
— Skins of, undressed		free
— do. dressed	per cent.	15
Annato, or Roccoa	"	12 $\frac{1}{2}$

Anniseed (in the seed)	per cent.	15
——— cordial	per gall.	38
——— oil of	per cent.	15
Anthos, oil of	"	30
Antimony	"	15
———, Regulus of		free
———, all Medical preparations of, not herein otherwise enumerated	per cent.	15
Antique Oil	"	30
Antiquities, "specially imported"		free
——— otherwise according to the material of chief value		
Anvils	per lb.	2
Apothecaries Vials, viz.		
Of 4 ounces and less	pr. groce	100
Above 4 and not exceeding 8 oz.	"	125
Of other descriptions, see Glass		
Apparatus, Philosophical, "specially imported"		free
——— Otherwise according to the material of chief value		
Apparel, Wearing and other personal baggage } in actual use		free
——— Otherwise	per cent.	30
Apples, Pine	"	15
——— all others	"	15
——— preserved in Sugar or Brandy	"	30
Aqua Fortis	"	12½
Arabic, Gum	"	12½
Archill, prepared	"	12½
Argentum, sublime	"	15
Argol, or Wine Lees	"	12½
Armenian. bole	"	15
Arms, fire (see Fire arms)		
——— side	"	30
Arrack	per gall.	38
Arrow Root	per cent.	15
Arrows, for bows	"	30
Arsenic	"	12½
Articles not otherwise enumerated	"	15
———, for the use of the United States		free
———, composed wholly or chiefly of gold, } silver, pearl, and precious stones	per cent.	12½
Artificial Flowers	"	30
Assafoetida	"	15
Asses Skin, prepared for books	"	30
Awl Hafts	"	30

B.		
Bacon, other than Hams	per lb.	3
Baggage, personal, in actual use of persons arriving in the United States	}	free
Bagging, for cotton, &c.		3 $\frac{1}{4}$
Baize, bocking and other (see Wool)	p. sq. yd.	
Ballast, stones of no value		free
———— for paving	per cent.	15
————, Pig Iron, or other castings (see Iron)		
Balls, bone	per cent.	15
————, cannon, Iron cast (see Iron)		
————, Ivory	"	15
————, Lead	"	25
————, all others according to the material of chief value		
Balsams	"	30
Bamboos	"	30
Bananas	"	15
Band Iron, slit or rolled Iron for	per lb.	3
Bands, cotton (see Cotton)		
———— silk (see Silk)		
Bandanas (see Silk)		
Barbadoes Tar	per cent.	15
Barilla		free
Barley	"	15
Bars of brass		free
———— copper		free
———— iron (see Iron)		
———— lead	per lb.	2
———— tin		free
Bark, Alconorque	per cent.	15
————, Cannilla Alba	"	15
————, Cascarilla	"	15
————, Cork tree, unmanufactured		free
————, Jesuits or Peruvian	"	15
————, sweet wood	"	15
————, of trees manufactured, such as Madras } handkerchiefs	}	15
————, all medicinal		15
Barytes	"	15
Baskets, of the Palm leaf	"	30
————, Willow	"	30
————, carriages for children	"	30
————, corvey or shell	"	15
————, grass	"	15

Baskets, quill	per cent.	25
Bassoons	"	30
Battledores and Shuttlecocks, viz.		
of feathers	"	30
leather	"	30
silk (see Silk)		
Beads, amber	"	15
coral	"	12 $\frac{1}{2}$
gilt	"	25
gold	"	12 $\frac{1}{2}$
glass (see Glass)		
precious stones	"	12 $\frac{1}{2}$
silver	"	12 $\frac{1}{2}$
steel	"	25
wax	"	15
all others according to the material of }		
chief value		
Beans, Castor	per cent.	15
Vanilla	"	15
Vegetable	"	15
Tonqua or Tonka	"	15
Bears, (see Animals)		
Grease	"	15
Oil of	per cent.	15
Beasts, (see Animals)		
Bed Spreads, or covers made of scraps or waste		
ends of printed calicoes sewed to-		
gether, not subject to square yard		
duty, but pay	per cent.	25
Beef, in barrels or otherwise	per lb.	2
<i>Note</i> —On the exportation of beef no drawback is allowed		
Beer, in Bottles	per gall	20
otherwise	"	15
<i>Note</i> —Beer, ale and porter, cannot be imported in casks of less capacity than 40 gallons beer measure, or if in bottles in packages less than six dozen, under penalty of forfeiture with the ship or vessel.		
The computation of beer, ale and porter in bottles is 6 bottles to each gallon, or 2 gallons per dozen and no duty charged on the bottles.		
The importer of beer, ale and porter in bottles can have the packages open-		

ed and the sound bottles counted, provided the same is done immediately on landing, but unless claimed at the time no allowance is made for leakage or breakage			
Bees Wax	- - - -	per cent.	15
Bellows	- - - -	"	30
Bells	- - - -	"	25
Belts, of gold or silver lace	- - - -	"	12 $\frac{1}{2}$
—, Leather	- - - -	"	30
—, Silk (see Silk)	- - - -		
all others according to the material of chief value			
Benzoin, acid	- - - -	per cent.	15
Benzoin, gum	- - - -	"	15
Bergamot, essence of	- - - -	"	30
—, oil of	- - - -	"	30
Berries, Juniper	- - - -	"	15
—, Yellow for dying	- - - -	"	12 $\frac{1}{2}$
Billiard Balls, ivory or bone	- - - -	"	15
—, Cloths (see Wool)	- - - -		
—, Tables	- - - -	"	30
Bindings, Cotton	- - - -	"	25
—, Lace, gold or silver	- - - -	"	12 $\frac{1}{2}$
—, Silk (see Silk)	- - - -		
—, Thread	- - - -	"	25
—, Worsted (see Wool)	- - - -		
Birds, alive	- - - -	"	15
—, stuffed or preserved	- - - -		free
Biscuits	- - - -	"	15
Bismuth	- - - -	"	15
—, oxide of	- - - -	"	15
Bitters	- - - -	"	15
Black, Frankford	- - - -	"	15
—, glass quart bottles, (see Glass or Bottles)	- - - -		
—, Ivory	- - - -	"	15
—, Lamp	- - - -	"	15
—, Lead Pencils	- - - -	"	40
—, Plates	- - - -	"	15
Blacking	- - - -	"	15
Blacksmith's Hammers	- - - -	per lb.	2 $\frac{1}{2}$
— Sledges	- - - -	"	2 $\frac{1}{2}$
Blank Books	- - - -	per cent.	30
Blankets of cotton (see Cotton)	- - - -		
—, woollen, (see Wool)	- - - -		

Block Tin	- - - - -		free
——, Brass	- - - - -		free
Blown glass beads (see Glass)			
Blue Gillas (see Cotton)			
—— Pots	- - - - -	per cent.	15
Blue, Prussian	- - - - -	"	20
——, Vitriol (Roman)	- - - - -	per lb.	4
Boards, Box	- - - - -	"	3
Bobbins, Cotton	- - - - -	per cent.	25
——, Linen	- - - - -	"	25
Bocking Baize (see Wool)			
Bohea Tea (see Teas)			
Bole, Armenian	- - - - -	"	15
Bolt Iron, manufactured without rolling (see Iron)			
——, manufactured by rolling (see Iron)			
Bolts, copper	- - - - -	per lb.	4
Bolts, composition	- - - - -	per cent.	25
——, iron for doors, &c.	- - - - -	"	25
Bolting Cloths	- - - - -	"	15
Bombazeens (see Wool)			
Bombazetts	- - - - -	"	25
Bone, buttons and button moulds	- - - - -	"	20
——, all manufactures of (except as above)	- - - - -	"	15
——, whale	- - - - -	"	15
Bonnets, chip	- - - - -	"	50
——, grass	- - - - -	"	50
——, Leghorn	- - - - -	"	50
——, straw	- - - - -	"	50
——, all others	- - - - -	"	30
——, braids for	- - - - -	"	50
——, flats for	- - - - -	"	50
——, plats for	- - - - -	"	50

Provided—That all Leghorn hats and bonnets, and all hats or bonnets of straw, chip or grass which at the place whence imported with the addition of 10 per centum shall have cost less than one dollar each, shall with such addition be taken and deemed to have cost one dollar each, and charged with duty accordingly.

Books, on all books which the importer shall make it appear satisfactorily to the collector of the port, at which the same

shall be entered, were printed previous to the year 1775, and also on all books printed in other languages than Eng- lish, except books printed in Latin or Greek			
Books in Latin or Greek bound	- -	per vol.	4
—, in Greek or Latin, not bound	-	per lb.	15
—, on all other books bound	- -	"	13
—, do. do. in sheets or boards	- -	"	30
—, if "specially imported"	- -	"	26
—, blank	- -	"	free
Boots, leather	- - - -	per cent.	30
—, of other materials	- - - -	per pair.	150
—, Trafalgar (childrens) (see Wool)	- - - -	per cent.	30
—, laced	- - - -	per pair.	150
Bootees	- - - -	"	150
Borax	- - - -	per cent.	15
Botany, specimens of	- - - -		free
Bottles, black glass not exceeding one quart	- - - -	p. groce.	200
—, do. do. exceeding one quart and not more than 2 quarts	- - - -	"	250
—, do. do. over two quarts and not exceeding one gallon	- - - -	"	300
—, of other descriptions (see Glass)	- - - -		
Bottoms for Stills, merely cut and turned up at the edges	- - - -	per cent.	15
Bougies	- - - -	"	15
Bows and Arrows	- - - -	"	30
Boxes, body, castings (see Iron)	- - - -		
— composition of brass, &c.	- - - -	"	25
— copper	- - - -	"	25
— gold	- - - -	"	12 $\frac{1}{2}$
— horn	- - - -	"	15
— ivory	- - - -	"	15
— japanned	- - - -	"	25
— lacquered ware, tin or iron	- - - -	"	25
— do on wood	- - - -	"	30
— lynch (castings) (see Iron)	- - - -		
— paper	- - - -	"	15
— shell	- - - -	"	15
— silver	- - - -	"	12 $\frac{1}{2}$
— teutenage	- - - -	"	25
— tin	- - - -	"	25
— Tortoise shell	- - - -	"	15
— wagon (castings) (see Iron)	- - - -		

Boxes wood	-	-	-	-	per cent.	30
— all others according to the material of chief value						
Box Wood	-					free
— manufactures of	-	-	-	-	"	30
Braces, cotton	-	-	-	-	"	25
—, leather	-	-	-	-	"	30
—, silk (see Silk)						
—, worsted (see Wool)						
Brads not exceeding 16 oz. per M.	-	-	-	-	per M.	5
Brads exceeding 16 oz. per M.	-	-	-	-	per lb.	5
Braids of straw for hats and bonnets	-	-	-	-	per cent.	50
Brandy, 1st and 2d proof	-	-	-	-	per gall.	38
—, 3d do	-	-	-	-	"	42
—, 4th do	-	-	-	-	"	48
—, fruits preserved in	-	-	-	-	per cent.	30
Brass, all manufactures of, or of which it is a component material					}	25
—, in plates or sheets	-	-	-	-		15
—, in bars	-	-	-	-	"	free
—, in blocks	-	-	-	-	"	free
—, in pigs	-	-	-	-	"	free
—, wire	-	-	-	-	"	25
—, runners and tips used for Umbrellas	-	-	-	-	"	25
—, nails	-	-	-	-	"	25
—, old, fit only to be re-manufactured	-	-	-	-	"	free
Braziers Rods (see Iron)						
Brazil Pebbles	-	-	-	-	"	12 $\frac{1}{2}$
— Wood	-	-	-	-	"	free
Brazilletto	-	-	-	-	"	free
Bread	-	-	-	-	"	15
Bricks	-	-	-	-	"	15
Bridles	-	-	-	-	"	30
Brimstone, roll or sulphur	-	-	-	-	"	free
Bristles	-	-	-	-	per lb.	3
Bristol Stones	-	-	-	-	per cent.	12 $\frac{1}{2}$
— Pasteboard	-	-	-	-	per lb.	15
Brittannias, cotton (see Cotton)	-	-	-	-		
—, linen	-	-	-	-	per cent.	25
Bronze	-	-	-	-	"	25
Brooms	-	-	-	-	"	30
Brown Holland, cotton (see Cotton)	-	-	-	-		
— d $\frac{6}{8}$ linen	-	-	-	-	"	25
— Spanish ochre (see Ochre)	-	-	-	-		
— sugar	-	-	-	-	per lb.	3

Brushes	- - - - -	per cent.	30
Brushmaker's Combs	- - - - -	"	25
Brussels Carpets (see Carpeting)	- - - - -		
Buckles, gilt	- - - - -	"	25
----- gold	- - - - -	"	12 $\frac{1}{2}$
----- plated	- - - - -	"	25
----- precious stones	- - - - -	"	12 $\frac{1}{2}$
----- silver	- - - - -	"	12 $\frac{1}{2}$
----- steel	- - - - -	"	25
all others, according to the material	- - - - -		
Buckram	- - - - -	"	25
Building Stones	- - - - -	"	15
Bulls (see Animals)	- - - - -		
Bullion	- - - - -		free
<i>Note.</i> Bullion, so called, imported from France, manufactured into epaulettes, sashes, sword knots, twist, thread, lace, &c. pays a duty of			
	- - - - -	per cent.	12 $\frac{1}{2}$
Bunting (see Wool)	- - - - -		
Burgundy Pitch	- - - - -	"	15
----- Wine	- - - - -	per gall.	100
Burlaps	- - - - -	per cent.	15
Burnishing gold size	- - - - -	"	15
Burr Stones, unwrought	- - - - -		free
-----, wrought	- - - - -	per cent.	15
Busts, "specially imported,"	- - - - -		free
otherwise according to the article of chief value	- - - - -		
Butter	- - - - -	per lb.	5
<i>Note.</i> On the article of Butter no drawback is allowed on exportation.			
Buttons, gold	- - - - -	per cent.	12 $\frac{1}{2}$
-----, precious stone	- - - - -	"	12 $\frac{1}{2}$
-----, silver	- - - - -	"	12 $\frac{1}{2}$
----- Brass, iron, lead, pewter, steel or tin, or of which either of these materials is a component part	- - - - -	"	25
----- silk (see Silk)	- - - - -		
all others	- - - - -	"	29
Button Moulds	- - - - -	"	20
C.			
Cabinet Wares	- - - - -		30
Cables, cordage tarred	- - - - -	per lb.	4

Cables, cordage untarred	- - -	per lb.	5
— grass	- - -	"	5
— iron chain or parts thereof, and no drawback allowed on exportation	- - - } - - - }	"	3
Calaminaris Lapis	- - -		free
Calimancoes	- - -	per cent.	25
Calomel	- - -	"	15
Calves Skins (see Skins)	- - -		
Cambrics, cotton (see Cotton)	- - -		
— linen	- - -	"	25
— grass	- - -	"	15
Camel's Hair (in the raw state)	- - -		free
Camels Hair, manufactures of (see Wool)	- - -		
— Pencils	- - -	per cent.	15
Camblets or Camlets	- - -	"	25
Camomile Flowers	- - -	"	15
Camphor, crude	- - -	per lb.	8
— refined	- - -	"	12
Camwood	- - -		free
Candles, spermaceti	- - -	per lb.	8
— tallow	- - -	"	5
— wax	- - -	"	6
Candy, sugar	- - -	"	12
Cannella Alba, or Winters Bark	- - -	per cent.	15
Canes, or Walking Sticks	- - -	"	30
— fishing	- - -	"	30
Cannon, brass	- - -	"	25
— cast iron (see Iron)	- - -		
Cantharides	- - -	"	15
Canton Crape (see Silks)	- - -		
— shoes of	- - -	"	30
Capers	- - -	"	30
Caps, womens, of chip	- - -	"	50
— — — cotton (see Cotton)	- - -		
— — — fur	- - -	"	30
— — — grass	- - -	"	50
— — — leather	- - -	"	30
— — — straw	- - -	"	50
— — — silk	- - -	"	30
— — — wool (see Wool)	- - -		
— mens, of cotton (see Cotton)	- - -		
— — — silk	- - -	"	30
— — — leather	- - -	"	30
— — — worsted (see Wool)	- - -	"	
Carbonat Ammon	- - -	"	15

Caraway comfits	- - - -	per cent.	30
———— oil of	- - - -	"	15
———— seed	- - - -	"	15
Cardamon Seed	- - - -	"	15
Carbuncles	- - - -	"	12 $\frac{1}{2}$
Cards, for carding wool	- - - -	"	25
———— blank	- - - -	per lb.	15
———— playing	- - - -	pr. pack	30
———— visiting	- - - -	per. lb.	15
<i>Note.</i> On playing Cards exported no drawback is allowed.			
Carmine	- - - -	per cent.	15
Carpets or Carpeting	Brussel	p. sq. yd.	$\left\{ \begin{array}{l} 50 \\ \\ 25 \end{array} \right.$
	Turkey		
	Wilton		
	Ingrain		
————	Venitian	"	25
————	On all other kinds of Carpets and carpeting of wool, flax, hemp or cotton or parts of either	"	20
————	oil cloth of every description	per cent.	30
————	straw	"	30
————	On all other Carpets and Carpeting made of tow, flags, or any other material	"	30
Carpenter's Braces and Bits	- - - -	"	25
Carriages of all descriptions and parts thereof	- - - -	"	30
———— furniture for (plated)	- - - -	"	25
———— do. otherwise	- - - -	"	25
———— springs for	- - - -	"	30
———— laces for, of cotton or other materials	- - - -	"	35
Caryophyll Oil	- - - -	"	15
Cascarilla Bark, (or Sweet wood)	- - - -	"	15
Cases, chagreen	- - - -	"	15
————, liquor without bottles	- - - -	"	30
————, do. with do. (see Glass)	- - - -	"	
————, japaned on iron	- - - -	"	25
————, lacquer'd on do.	- - - -	"	25
————, tin	- - - -	"	25
————, dressing, japaned on tin, iron, &c.	- - - -	"	25
————, do. wood	- - - -	"	30
Casement Rods (see Iron)	- - - -	"	
Cashmere Wool	- - - -	"	free
————, manufactures of, (see Wool)	- - - -	"	

Cashmere, ready made clothing	-	per cent.	30
——— imitation of, according to the component material	-		
Cassada Meal	-	"	15
Cassava (Bread Fruit)	-	"	15
Cassia, Chinese	-	per lb.	6
———, other	-	"	6
———, oil of	-	per cent.	15
Castinais nuts	-	"	15
Castings, Brass	-	"	25
———, plaster Paris	-	"	15
———, iron (see Iron)	-		
———, do vessels not otherwise specified	-	per lb.	1½
Castings, all others according to the component material.	-		
The following articles are not deemed castings at the Custom-house in Philadelphia: viz. iron weights, cast butts, sparrow bills, chain-traces, sad irons, taylor's do. and pay			
	-	per cent.	25
Cast Steel	-	pr 112lb	100
Castors, brass	-	per cent.	25
——— iron	-	"	25
——— lignum vitæ	-	"	30
——— plated with bottles	-	"	25
Castor Beans	-	"	15
——— oil	-	per gall.	40
Casks, wood empty	-	per cent.	30
Castorum	-	"	15
Casts "specially imported"	-		free
———, all others according to the component material.	-		
Catechu or Terra Japonica	-	"	15
Catgut	-	"	15
Cattle (see Animals)	-		
Caustic	-	"	15
Cayenne Pepper	-	per lb.	15
Cement, Roman	-	per cent.	15
Ceruse	-	"	15
Chain Cables or parts thereof	-	per lb.	3
N. B. No drawback shall be allowed on the exportation of iron chain cables, or parts thereof.			

Chairs	- - - - -	per cent.	30
Chalk, French	- - - - -	"	15
——, red	- - - - -	"	15
——, white	- - - - -	"	15
Champagne Wine	- - - - -	per gall.	100
Chagreen Cases	- - - - -	per cent.	15
——, all other manufactures of	- - - - -	"	15
Charts, "specially imported"	- - - - -		free
——, otherwise	- - - - -	"	15
Cheese,	- - - - -	per lb.	9
Chemical preparations not herein otherwise enumerated pay duties according to the purposes to which they are most generally applicable, <i>vide</i> balsams, dyes, essences, medicines, odours, oils, perfumery, tinctures, &c.			
Chenille, (see Silk)			
Cheroots, (Segars from India)	- - - - -	per M.	250
Cherry Rum	. . . . .	per cent.	15
Chesnuts	. . . . .	"	15
Children, shoes and slippers for	. . . . .	per pair	15
China Ware	. . . . .	per cent.	20
Chinchilli Skins, undressed	. . . . .		free
—— ——— dressed	. . . . .	"	15
Chinese Cassia	. . . . .	per lb.	6
Chocolate	. . . . .	"	4
Choppa Romals (see Silks)			
Chow Chow	. . . . .	per cent.	15
Chrystals, precious stones	. . . . .	"	12½
—— ——— mock (see Glass)			
—— ——— cut (see Glass)			
—— ——— for watches	. . . . .	"	12½
Ciar or Coiar Rope	. . . . .	per lb.	5
Cicuta, or Hemlock	. . . . .	per cent.	15
Cider	. . . . .	"	15
Cigars	. . . . .	per M.	250
Cinnamon	. . . . .	per lb.	25
—— ——— oil of	. . . . .	per cent.	15
Citrons	. . . . .	"	15
—— ——— preserved in sugar	. . . . .	"	30
Claret Wines (see Wines)			
Clay, unwrought	. . . . .		free
—— ——— manufactured	. . . . .	"	20
Clayed Sugars, white or powdered	. . . . .	per lb.	4

Clocks and parts thereof, of iron, brass, steel, }		
pewter, &c. }	per cent.	25
of Wood	"	30
Cloth, bolting	"	15
cotton (see Cotton)		
floor of tow, flags or any other material	"	30
flax }	} not herein otherwise specified {	25
hemp }		
hair and hair seating	"	30
oil of all kinds	"	30
rags		free
Cloves	per lb.	25
oil of	per cent.	15
Clothing, ready made	"	30
Coaches of all descriptions and parts thereof	"	30
springs for	"	30
furniture for	"	25
laces for, of cotton or other material	"	35
Coal (per heaped)	bushel.	6
Cochineal	per cent.	12 $\frac{1}{2}$
*Cocoa	per lb.	2
nuts	per cent.	15
oil of	"	15
shells	"	15
* Cocoa, if the packages are bad you can have leave to change them for others, with the same marks and numbers, by application to the collector, and under the inspection of a custom-house officer.		
Cocus Indicus	per cent.	15
Cod Fish (see Fish)		
*Coffee	per lb.	5
* Coffee—If the packages are bad, you can have leave to change them for others, with the same marks and numbers, by application to the collector and under the inspection of an officer.		
Coffee Mills	per cent.	25
Coins, "specially imported"		free
otherwise, of copper	per cent.	25
do of gold		free
do of silver		free
Coir Rope	per lb.	5

Colocynth	per cent.	15
Cologne Water	"	30
Colours for painting, not otherwise enumerated	"	15
—— for ships flags, signals, &c. according to the component material.		
Columbo Root	"	15
Combs, brush-makers, (so called)	"	25
—— cramba do	"	25
—— gold or silver	"	12 $\frac{1}{2}$
—— gilt or plated	"	25
—— horn	"	15
—— ivory	"	15
—— iron	"	25
—— lead	"	25
—— steel	"	25
—— Tortoise shell	"	15
Comfits of all descriptions preserved in sugar	}	30
or brandy,		
Composition, rods, bolts, spikes or nails	"	25
——, Articles manufactured from any composition of brass, iron, pewter, lead, &c	}	25
Coney Wool or Hair for hatters use		
Confectionary preserved in sugar or brandy	"	30
—— all other according to the component material		
Conserve of Roses	"	15
Copaiva, balsam	"	30
Copal, gum	"	15
—— varnish	"	15
Copper, bars	"	free
—— bolts	per lb.	4
—— bottoms	per cent.	15
—— braziers	"	15
—— cakes		free
—— coins "specially imported"		free
—— do otherwise	per cent.	25
—— nails or spikes	per lb.	4
—— old and worn out		free
—— pig		free
—— plates for engravers	per cent.	25
—— rivets	"	25
—— rods or spikes	per lb.	4
—— sheathing for ships, 14×48 inches		free
—— wire	per cent.	25

all manufactures of, or all articles from, or of which it is the material of chief value, not otherwise enumerated	per cent.	25
Copper for the use of the mint		free
sulphate of	"	12 $\frac{1}{2}$
vessels	"	35
<i>Note.</i> Copper jars in which vitriol and other chemical preparations are im- ported, are subject to duty.		
Copperas	per cwt.	200
Copying Machines	per cent.	25
Coral	"	12 $\frac{1}{2}$
beads	"	12 $\frac{1}{2}$
Cordage, cables (see Cables)		
coir or ciar rope	per lb.	5
grass	"	5
tarred	"	4
untarred	"	5
yarn	"	5
twine	"	5
packthread	"	5
scines	"	5
juet warp	"	5
Cordials	per gall.	38
Cork, bark unmanufactured		free
ink-stands with glass	per cent.	20
all manufactures of, not otherwise enu- merated	per cent.	15
Corks	per lb.	12 $\frac{1}{2}$
Corn (wheat and oats excepted)	per cent.	15
Cornelian (precious stone)	"	12 $\frac{1}{2}$
mock (see Glass)		
Corrosive Sublimate	"	15
Cortex Granatorum	"	12 $\frac{1}{2}$
Cosmetics	"	30
Cotton raw	per lb.	3
on all manufactures of Cotton not here- in specified or of which Cotton shall be a component part.	per cent.	25
<i>Provided</i> —That all cotton cloths what- soever, or cloths of which cotton shall be a component material, excepting Nankeens imported directly from China, the original cost of which at the place whence imported, with the		

addition of 20 per centum if imported from the cape of Good Hope or any place beyond it, and of 10 per centum. if imported from any other place, shall be less than 30 cents per square yard, shall with such addition, be taken and deemed to have cost 30 cents per square yard, and shall be charged with duty accordingly.

Provided also, That the provisions of this act, shall not apply to, or be enforced against importations of goods from ports or places eastward of the cape of Good Hope or beyond Cape Horn, before the first of January 1825.

Cotton Bagging (so called)	- - -	p. sq. yd	3 $\frac{3}{4}$
—, Carpets and Carpeting	- - -	"	20
—, Coach Laces	- - -	per cent.	35
—, Nankeens direct from China	- - -	"	25
—, do. otherwise pay as manufac- } tures of Cotton as above }	- - - }	"	
—, Stockings	- - -	"	25
—, Twist, Yarn, Thread, unbleached and uncoloured, the original cost whereof shall be less than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and shall be charged with duty accordingly.	- - -	"	25
—, Yarn, bleached or coloured, the origi- nal cost of which shall have been less than 75 cents per pound, shall be deemed and taken to have cost 75 cents per pound, and shall be charged with duty accordingly	- - -	"	25
Cowage	- - -	"	15
Cows (see Animals)	- - -	"	
Cowey, Baskets	- - -	"	15
Crackers, (Biscuits)	- - -	"	15
— Chinese Fire Works	- - -	"	15
Cranks, Mill of, wrought iron	- - -	per lb.	4
— otherwise (see Iron)	- - -		
Crapes, Canton and all other silk (see Silks)	- - -		
— Cotton (see Cotton)	- - -		
— Norwich (stuffs)	- - -	per cent.	25
Crash, Russia Linen	- - -	"	25

Crayons, Black lead	-	-	-	per cent.	40
----- composed of paint	-	-	-	"	15
Cream of Tartar	-	-	-	"	15
Crucibles, Sand	-	-	-	"	15
----- Stone	-	-	-	"	20
Crude Camphor	-	-	-	per lb.	8
Crude or red Tartar	-	-	-	per cent.	15
Cubicas (stuff goods)	-	-	-	"	25
Cudbear	-	-	-	"	12 $\frac{1}{2}$
Cudjam, Pots	-	-	-	"	20
Curcuma	-	-	-	"	12 $\frac{1}{2}$
Currants	-	-	-	per lb.	3
Curry	-	-	-	per cent.	15
Custahs (see Cottons)					
Cut Glass all wares of, not specified in addi- } tion to an ad-valorem duty of }				"	{ 30
				per lb.	{ 3
Cutlasses	-	-	-	per cent.	30
Cutlery (except side arms)	-	-	-	"	25
* Cutting Knives of iron or steel	-	-	-	"	30
* Technically so termed are understood to be knives used for cutting straw and hay, neither curriers' or drawing knives come under that denomination.					
D					
Dates	-	-	-	per cent.	30
Decanters, (see Glass)					
Demijohns	-	-	-	each	25
Dentrifice	-	-	-	per cent.	30
Diamonds	-	-	-	"	12 $\frac{1}{2}$
Diapers, linen	-	-	-	"	25
----- cotton (see Cotton)					
----- webb	-	-	-	"	25
Dice, Bone	-	-	-	"	15
----- Ivory	-	-	-	"	15
Distilled, Spirits (see Spirits)					
----- Vinegar	-	-	-	"	15
Diuretic, Sal	-	-	-	"	15
Dolicos	-	-	-	"	15
Dolls, dressed	-	-	-	"	30
----- undressed of leather	-	-	-	"	30
----- do. ----- paper	-	-	-	"	15
----- do. ----- wax	-	-	-	"	15

Dolls, undressed of wood	-	-	per cent	30
Down, of every description	-	-	"	15
Dragons Blood	-	-	"	15
Drawers, ready made clothing	-	-	"	30
——, All others according to the material of chief value.				
Drawings "specially Imported"	-	-		free
—— otherwise	-	-	"	15
Drawing Paper (see paper)				
—— Pencils hair	-	-	"	15
—— do. Lead	-	-	"	40
—— do. Crayons	-	-	"	15
Dressing Cases (see Cases)				
Drillings, linen	-	-	"	25
—— cotton (see Cotton)				
Drills (unbleached Linen)	-	-	"	25
Drill, thread	-	-	"	25
Drugs, for Dyeing	-	-	"	12 $\frac{1}{2}$
—— Medicinal and all others not herein otherwise enumerated.			"	15
Duck, Holland	-	-		
—— Ravens	-	-		
—— Russia	-	-	"	15
—— Sail	-	-		
Dulisk	-	-	"	15
Dutch Pink	-	-	"	15
Dye Woods	-	-		free
Dyeing Drugs, and all materials for composing Dyes not subject to other rates of Duty.			"	12 $\frac{1}{2}$
E				
Earthenware	-	-	per cent.	20
Ebony chips (Dye stuff)	-	-	"	12 $\frac{1}{2}$
Elephants (see Animals)				
—— Teeth	-	-	"	15
Embroidery, of Gold or Silver thread	-	-	"	12 $\frac{1}{2}$
Emeralds, precious Stones	-	-	"	12 $\frac{1}{2}$
—— mock (see Glass)				
Emery, Flour of	-	-	"	15
—— Paper	-	-	"	15
Emerties, cotton from Calcutta (see Cotton)				
Emetic, tartar	-	-	"	15
Enamel	-	-	"	15
Engravings "specially Imported"	-	-		free
—— otherwise	-	-	"	15

Epaulets, cotton (see Cotton)		
Gold or Silver	per cent.	12 $\frac{1}{2}$
Silk (see Silk)		
Worsted (see Wool)		
Epsom Salts	per lb.	4
Essences, bergamot, lavender, lemon, orange, otto of roses, rosemary, roses, thyme, And all other description of essences used as Perfumes	per cent.	30
Tyre, vegetable. And all other es- sences used for Medicinal purposes only	"	15
Etchings "specially Imported"		free
otherwise	"	15
Ether, or Aether	"	15
F		
Fans	per cent.	30
Fayal Wine	per gall.	40
Feathers, for Beds	per cent.	15
Ornamental	"	30
Shuttlecocks, of	"	30
Felt, Adhesive for covering ship's bottoms; ad- mitted until 30th. June 1826.		free
Fennel seed	"	15
Ferreting cotton (see Cotton)		
silk (see Silk)		
worsted (see Wool)		
Figs	per lb.	3
Filberts	per cent.	15
Files, iron	"	25
steel	"	25
paper	"	15
Filomingo Skins	"	15
Fire arms (except muskets and rifles)	"	30
Muskets	pr. stand	150
Rifles	each	250
Irons	per cent.	25
Screens according to the material of which they are composed.		
Works	"	15
Fish, Foreign, caught, dried	per quintal	of lb. 100 100
Herrings in boxes		lb. 100 100
Do in barrels		per bbl. 100
Do in kegs		per cent. 15

Fish, Mackarel	- - - -	per bbl.	150
— Salmon dried	- - - -	lb. 100	100
— Do pickled	- - - -	per bbl	200
— Do smoaked	- - - -	lb. 100	100
— Sardines	- - - -	per cent.	15
— Smelts	- - - -	"	15
— Stock	- - - -	lb. 100	100
— All other dried	- - - -	"	100
— Do Pickled	- - - -	per bbl.	100
— Skins dried	- - - -	per cent.	15
— Sprats	- - - -	"	15

Note. On the exportation of fish, foreign caught, no drawback is allowed.

On the exportation of fish (pickled) American caught, which have been cured and packed with foreign salt, there is allowed a bounty of 20 cents per barrel, provided the shipment amounts to 50 barrels at least, which bounty becomes due and payable in not less than six months from the date of shipment on producing a certificate of the landing in a foreign port.

The bounty is payable on the production of a certificate of its being landed in a foreign port—but in no case in less than six months from the clearance of the vessel.

Fishing lines	- - - -	per cent.	15
— Nets of Flax	- - - -	"	25
— Do of Hemp	- - - -	"	25
— Rods or Canes	- - - -	"	30
Flags, Manufactures of	- - - -	"	30
— Military colours of silk (see Silks)			
— Ship's, &c. of bunting (see Wool)			
— Carpets and carpeting, mats and floor } cloths made of, - - - - }		"	30
Flannels, (see Wool)			
Flasks, powder, (Copper)	- - - -	"	25
— Do Leather	- - - -	"	30
— Glass (see Glass)		"	
Flats for making hats or bonnets	- - - -		50
Flat irons	- - - -	"	25
Flax	- - - -	"	15

Flax, all manufactures of, not herein specified, or of which flax shall be a component part	}	per cent.	25
— Carpeting		pr. sq. yd.	20
Flemish Tacks (see Nails)			
Flems, steel		per cent.	25
— Russia sheeting		"	25
Flies, Spanish or Cantharides		"	15
Flints		"	15
Floor cloths made of tow, flags or any other material	}	"	30
Florentines, cotton, or if cotton be a component material (see Cotton)			
— Silk, or if silk be a component material (see Silk)			
Flour, Wheat		per cwt.	50
Flowers, Artificial		per cent.	30
— Plants		"	15
— Chamomile, and all other medicinal		"	15
Fogongs		"	20
Forks, Pitch, so called		"	25
— All others (see Knives and Forks)			
Forte Pianos		"	30
Frames or Sticks for Parasols		"	30
— Umbrellas		"	30
— Ivory		"	15
— Wood		"	30
— All others according to the materials of which they are manufactured			
Frankfort Black		"	15
Frankincense		"	15
French chalk		"	15
— Green		"	15
Fringes, Cotton	{ or if either of those articles shall be a component part }	(see Cotton)	
— Silk		(see Silk)	
— Worsted		(See Wool)	
Frocks, Guernsey		"	30
— All ready made		"	30
— Patterns according to the component material			
Frontignac wine (see Wines)			
Fruits, dried		"	15
— fresh		"	15

Fruits preserved in brandy or sugar	-	per cent.	30
—— pickled	-	"	15
—— all others not herein otherwise enumerated	-	"	15
Furniture of Wood	-	"	30
—— Brass, gilt, plated	-	"	25
—— Coach and harness	-	"	25
—— Copper (except vessels)	-	"	25
Furriers Pelts with the hair on	-	"	15
Furs, Dressed (except hats and caps)	-	"	15
—— Undressed	-		free
—— Hats or caps	-	"	30
—— Manufactures of, except hats or caps	-	"	15
Fustic	-		free
—— Young fustic so called, used for dyeing	-	"	12 $\frac{1}{2}$

G

Galangal root	-	per cent.	15
Gallipots	-	"	20
Galloons, Cotton (see Cotton)	-		
—— Silk (see Silk)	-		
—— Thread	-	"	25
—— Woollen (see Wool)	-		
—— Worsted (see Wool)	-	"	
Galls (Nut)	-	"	12 $\frac{1}{2}$
Gambouge Gum	-	"	15
Galbanum Gum	-	"	15
Garden Seeds	-	"	15
Garnets (see Granates)	-		
Garters, Cotton (see Cotton)	-		
—— Leather	-	"	30
—— Scotch (see Wool)	-		
—— Silk (see silk)	-		
—— Worsted (see Wool)	-		
All others according to the component material			
Gauze Cotton	-	"	25
—— Silk (see Silk)	-		
—— Thread	-	"	25
Gems (Precious)	-	"	12 $\frac{1}{2}$
Geneva (see Spirits)	-		
Gentian root	-	"	15
German Linens	-	"	25
—— Hempen goods	-	"	25
Gillas (see Cotton)	-		

Gilt wares of all kinds	- - -	per cent.	20
To this an exception is to be made, in relation to such gilt wares as come under the one or the other of the manufactures specified in the act of 22d May, 1824, and to which a different rate of duty is assigned therein—consequently wares gilt on brass, steel, &c. are subject to a duty of			
Gin (see Spirits)	- - -	"	25
— Cases empty of wood	- - -	"	30
— Do with bottles (see Glass)	- - -	"	30
Ginger Root,	- - -	per lb.	2
—, preserved in sugar or brandy	- - -	per cent.	30
Girandoles	- - -	"	20
Ginseng	- - -	"	15
Glass, Apothecaries vials, 4 oz. or less	- - -	p. groce.	100
— Do above 4 oz. and not exceeding 8 oz.	} - - -	"	125
— Bottles black not exceeding one quart	- - -	"	200
— Do do exceeding one quart and not more than two quarts	} - - -	"	250
— Do do over two quarts and not exceeding one gallon	} - - -	"	300
— Demijohns	- - -	each	25
— Wares cut not herein otherwise specified	- - -	per lb.	3
— Window, viz.	- - -	& in add.	30
— not exceeding 8 by 10 inches	- - -	per cent.	30
— not exceeding 10 by 12 do	- - -	p. 100	300
— exceeding 10 by 12 do	- - -	sq. feet.	350
— in plates uncut	- - -		400
— all other articles of not herein otherwise enumerated	- - -	per. lb.	400
— Manufactures, or articles of glass which cannot fairly be brought within the operation of the act of 22d May, 1824, such as looking-glasses in frames and looking glass plates, silvered. Because it would be extremely difficult, if not impracticable to ascertain the precise weight of the glass separately from the other material connected with it in such	- - -	& in add.	2
	- - -	per cent.	20

manner as to justify the exaction of the duty per pound on such glass articles	per cent.	20
Commode knobs, with brass or compo- sition shanks	per cent.	20
Glasses, Looking, framed or unframed	"	20
Lunette	"	20
Spy, &c.	"	20
Plates for, silvered	"	20
Do. not silvered	} per lb. & in add.	3
		per cent. 30
Glauber Salts	per lb.	2
Globes	per cent.	20
Gloves, Angora (see Wool)		
Cotton	"	25
Fur (entirely)	"	15
Leather	"	30
Silk (see Silk)		
Thread	"	25
Woollen (see wool)		
Worsted (see wool)		
Glue	per lb.	5
Goats for breeding		free
otherwise	per cent	15
Hair		free
Skins undressed		free
Do dressed	"	15
Gold, all manufactures of, not herein other- wise enumerated, or of which gold is the material of chief value,	}	12 $\frac{1}{2}$
Beater's moulds,		15
Size,	"	15
Bullion,		free
Burnishing,	per cent.	15
Coin	"	free
Lace	"	12 $\frac{1}{2}$
Leaf,	"	15
Plate,	"	12 $\frac{1}{2}$
Watches, and parts thereof,	"	12 $\frac{1}{2}$
Goloshoes,	"	30
Gomee Tea, (see Teas)		
Gowns ready made,	"	30
Patterns, according to the component material,	}	
Grafts or Hoes,		25

Granates, Real,	- - - - -	per cent.	12 $\frac{1}{2}$
Grapes, Green,	- - - - -	"	15
—— Preserved in Sugar or Brandy,	- - - - -	"	30
Grass, hats or bonnets of, (see Hats)	- - - - -		
Grass Cambric,	- - - - -	"	15
—— Cloth,	- - - - -	"	15
—— Baskets,	- - - - -	"	15
—— Flags or Mats,	- - - - -	"	30
—— Handkerchiefs,	- - - - -	"	15
—— Hats or Bonnets	- - - - -	"	50
—— Ropes or Cordage,	- - - - -	per lb.	5
Grates, (see Stoves)	- - - - -		
Grease, Bear's	- - - - -	per cent.	15
Greek Books, (see Books)	- - - - -		
Green Battersea, a paint so called,	- - - - -	"	15
—— Mineral,	- - - - -	"	15
—— Paint,	- - - - -	"	15
—— Patent,	- - - - -	"	15
Grindstones,	- - - - -	"	15
Guava Jelly,	- - - - -	"	30
—— Berry, (see Cordials)	- - - - -		
Guernsey Frocks,	- - - - -	"	30
Guaiacum,	- - - - -	"	15
Guitars,	- - - - -	"	30
—— Strings of,	- - - - -	"	25
Gum Ammoniac,	- - - - -	"	15
—— Arabic,	- - - - -	"	12 $\frac{1}{2}$
—— Assa Foetida,	- - - - -	"	15
—— Benzoin or Benjamin,	- - - - -	"	15
—— Copal,	- - - - -	"	15
—— Dragon,	- - - - -	"	15
—— Elastic, or India Rubber,	- - - - -	"	15
—— Galbanum,	- - - - -	"	15
—— Gambouge,	- - - - -	"	15
—— Guaiacum,	- - - - -	"	15
—— Kino,	- - - - -	"	15
—— Lac,	- - - - -	"	12 $\frac{1}{2}$
—— Myrrh,	- - - - -	"	15
—— Olibanum,	- - - - -	"	15
—— Opium,	- - - - -	"	15
—— Sandaric,	- - - - -	"	15
—— Senegal,	- - - - -	"	12 $\frac{1}{2}$
—— Tragacanth,	- - - - -	"	15
—— all others for dyeing,	- - - - -	"	12 $\frac{1}{2}$
—— do. Medicinal,	- - - - -	"	15

Gum, all Perfumes,	-	-	per cent.	30
Gunny. Bags,	-	-	"	15
Gun-powder,	-	-	per lb.	8
Tea, (See Teas)				
Guns, fowling pieces	-	-	"	30
Gurrahs, (See Cotton)				
Gypsum,	-	-		free
H				
Hafts for awls and other tools.	-	-	per cent.	30
Hair, Camel's,	-	-		free
— Cloth,	-	-	per cent.	30
— Hares,	-	-		free
— Horse,	-	-	"	15
— Human,	-	-	"	15
— Lines,	-	-	"	15
— Pencils,	-	-	"	15
— Powder,	-	-	"	15
— Seating,	-	-	"	30
Half Hose, (see Hose)				
Hammers, Black-smith	-	-	per lb.	2 $\frac{1}{2}$
— Iron, other than Black-smiths' and — sledge,	-	-	per cent.	25
— Ivory,	-	-	"	15
— Sledges,	-	-	per lb.	2 $\frac{1}{2}$
— Wood,	-	-	per cent.	30
Hams, and other bacon,	-	-	per lb.	3
Handkerchiefs, cotton (see Cotton)				
— grass	-	-	per cent.	15
— linen	-	-	"	25
— silk, (see Silk)				
Hangers	-	-	per cent.	25
Hangings, paper	-	-	"	40
Hardware, not otherwise enumerated	-	-	"	25
Hares feet	-	-		free
— hair	-	-		free
— skins dressed	-	-	per cent.	15
— do. undress'd	-	-		free
Harness	-	-	per cent.	30
— furniture for, Plated	-	-	"	25
— do. not do.	-	-	"	25
Harps	-	-	"	30
— Jews	-	-	"	25
Hartshorn	-	-	"	15
Hats or Bonnets, chip	-	-	"	50

Hats or Bonnets grass	- - -	per cent.	50
----- fur	- - -	"	30
----- leather	- - -	"	30
----- leghorn	- - -	"	50
----- silk	- - -	"	30
----- straw	- - -	"	50
----- wool	- - -	"	30
----- All other kinds.	- - -	"	30

Provided: That all Leghorn hats or bonnets, and all hats or bonnets of Straw, Chip, or Grass, which at the place whence Imported with the addition of ten per centum shall have cost less than one dollar, each, shall with such addition be taken and deemed to have cost one dollar each and shall be charged with duty accordingly.

Hat bands of cotton	- - -	"	25
---- do. silk (see Silk)	- - -	"	
---- covers of cotton oiled	- - -	"	30
---- do. silk do.	- - -	"	30
---- braids for	- - -	"	30
---- flats for	- - -	"	30
---- plats for	- - -	"	30
Hatters furs (see Furs)	- - -	"	
Hautboys	- - -	"	30
Haversacks, leather	- - -	"	30
Head dresses, ornamental	- - -	"	30
----- millinery	- - -	"	30
Hearth rugs, as manufactures of wool (see Wool)	- - -	"	
Hemlock, or Cicuta	- - -	"	15
Hemp	- - -	per cwt	175
----- On all manufactures of, hemp carpets or carpeting excepted, or unless herein otherwise specified, or of which hemp shall be a component material.	- - -	per cent.	25
Hemp Seed Oil	- - -	per gall.	25
Herrings, dried or smoked	- - -	p.lb. 100	100
----- pickled in barrels	- - -	per bbl.	100
----- do. in kegs	- - -	per cent.	15
Hides raw, dried, or salted	- - -		free
----- dressed with the fur or hair on	- - -	per cent.	15
----- leather	- - -	"	30
----- red from Russia (leather)	- - -	"	30
Hinges, brass	- - -	"	25

Hinges, cast butts	-	-	-	per cent.	25
——, wrought iron	-	-	-	"	25
Hobby Horses	-	-	-	"	30
Hock	-	-	-	per gall.	100
Hogs (see animals)					
Holland Duck	-	-	-	per cent.	15
Hones	-	-	-	"	15
Honey	-	-	-	"	15
Honduras wood	-	-	-		free
Hooks, Reaping (of iron or steel)	-	-	-	per cent.	30
—— Steel for watch chains	-	-	-	"	25
—— all others according to the component material					
Hoops, Iron	-	-	-	per lb.	3
Hops	-	-	-	per cent.	15
Horn, plates, tips and all manufacturers of	-	-	-	per cent.	15
Horns attached to the Hide	-	-	-		free
—— detached from do.	-	-	-	per cent.	15
Horses (see animals)					
——, Hobby	-	-	-	per cent.	30
——, hair	-	-	-	"	15
——, do. cloth	-	-	-	"	30
——, do. seating	-	-	-	"	30
Hose, angora (see Wool)					
——, cotton	-	-	-	"	25
——, silk (see Silk)					
——, thread	-	-	-	per cent.	25
——, woolen (see Wool)					
——, worsted (see Wool)					
Hour Glasses	-	-	-	per cent.	20
Huckaback	-	-	-	per cent.	25
Hungary Water	-	-	-	"	30
Hyacinth (precious stones)	-	-	-	"	12½
Hydrometers	-	-	-	"	20
Hyson Tea (see Teas)					
Hyson Skin Tea (see Teas)					
I					
Iceland Moss,	-	-	-	"	15
Images, Alabaster	-	-	-	"	15
—— Brass,	-	-	-	"	25
—— Bronze,	-	-	-	"	25
—— China,	-	-	-	"	20
—— Composition of metal,	-	-	-	"	25
—— Copper,	-	-	-	"	25

Images	Iron, (see Iron)		
—	Lead, - - -	per cent.	25
—	Plaster of Paris, - -	"	15
—	Wood, - - -	"	30
—	All others according to the component material - - -	}	
Imperial Tea, (See Teas)	- - -		
Implements of trade of persons arriving in the United States, - - -	- - -	}	free
—	Otherwise pay according to the component material - - -		
India Ink - - -	- - -	"	15
— Rubber - - -	- - -	"	15
Indigo - - -	- - -	per lb.	15
Ingrain carpets and carpeting - - -	- - -	p sq. yd.	25
Ink, Writing - - -	- - -	per cent.	15
— Indelible - - -	- - -	"	15
— India - - -	- - -	"	15
— Printing of all kinds - - -	- - -	"	15
— Powder - - -	- - -	"	15
Ink Stands, cork without bottles - - -	- - -	"	15
— Do do with do - - -	- - -	"	20
— Do earthenware - - -	- - -	"	20
— Do glass, plain (see Glass) - - -	- - -		
— Do do cut (see Glass) - - -	- - -		
— Do pewter - - -	- - -	"	25
— Do wood without bottles - - -	- - -	"	30
— Do do with do - - -	- - -	"	20
— Do Wedgewoods - - -	- - -	"	20
Instruments, Philosophical "specially imported"	- - -		free
—	Otherwise according to the component material - - -	}	
—	Mathematical, in cases - - -		
Ipecacuanha - - -	- - -	per cent.	25
Iris Root - - -	- - -	"	15
Iron, All Manufactures of, not otherwise specified, or of which iron is a component material - - -	- - -	}	25
— Anchors - - -	- - -		
— Anvils - - -	- - -	per lb.	2
— Bands (see Slit) - - -	- - -	"	2
— Bars or Bolts not manufactured in whole or in part by rolling - - -	- - -	}	p lbs. 112 90
— Do when manufactured by rolling - - -	- - -		
— Braziers' Rods (see Round Iron)	- - -	"	150

Iron Cables or Chains, or parts thereof	-	per lb.	3
— Caseiment Rods (see Slit)			
— Cast Vessels, not otherwise specified		per lb.	1½
— Castings, all other not otherwise specified		"	1
— Cutting Knives	- - -	per cent	30
— Hoop	- - -	per lb.	3
— Mill Cranks	} of wrought iron		
— Mill		"	4
— Nails, cut or wrought (see Nails)			
— Nail or Spike Rods, slit	- - -	per lb.	3
— Pigs of	- - -	p. 112 lbs	50
— Reaping Hooks	- - -	per cent.	30
— Round or Braziers Rods of $\frac{5}{16}$ to $\frac{8}{16}$ of	} an inch diameter		
— an inch diameter		per lb.	3
— Screws, weighing 25 pounds, or upwards		per cent.	30
— Do otherwise	- - -	"	25
— Do for wood, called wood screws	- - -	"	30
— Scroll (see Slit)			
— Seythes	- - -	per cent.	30
— Sickles	- - -	"	30
— Shovels	- - -	"	30
— Slit or rolled for band iron, scroll iron or	} casement rods		
— casement rods		per lb.	3
— Spades	- - -	per cent.	30
— Spikes	- - -	per lb.	4
— Tacks, Brads, Sprigs, &c. (see Nails)			
— Vessels cast, not otherwise specified		per lb.	1½
— Wire (or steel wire) not exceeding No. 13		"	5
— Do exceeding No. 18	- - -	"	9
— Do square used in the manufacture of	} stretches for umbrellas		
— stretches for umbrellas		per cent.	12
Ising glass	- - -	"	15
Ivory	- - -	"	15
— Black	- - -	"	15
— Manufactures of	- - -	"	15
J			
Jack Screws	- - -	"	25
Jagger Tin	- - -	"	15
Jalap	- - -	"	15
Japanned Wares of all kinds	- - -	"	25
— Earth or Terra Japonica	- - -	"	15
Jars, China	- - -	"	20
— Earthenware	- - -	"	20
— Glass, plain (see Glass)	- - -	"	20

Jars, Glass, cut (see Glass)	per cent.	20
— Stone	"	20
Jasmine, Oil of	"	30
Jellies Guava and other	"	15
Jerk Beef	per lb.	2
Jesuits Bark	per cent.	15
Jet Work, not set	"	20
— set in gold or silver	"	12½
Jewellery, set in gold or silver	"	12½
— Gilt or plated	"	25
Jewels, Real	"	12½
— Mock of plain glass (see Glass)		
— Do of cut do (see Glass)		
— Wax	per cent.	15
Jostick	"	15
Juet warp (see Cordage)		
Jugs China	"	20
— Earthenware	"	20
— Glass plain (see Glass)		
— Do cut (see Glass)		
— Stone	"	20
Juice, Lemon	"	15
— Lime	"	15
Juniper Berries	"	15
— Oil of	"	15
Junk	"	15
K		
Kentledge (see Iron)		
Kermitches (see Cotton)		
Kettles, battery	per cent.	25
Keys watch, Brass or steel	"	25
All other according to the material of chief value		
Kids, Imported for breed		free
— Otherwise	"	15
— Skins undressed		free
— Do dressed with fur on	"	15
— Do leather	"	30
Kings Yellow	"	15
Kino Gum	"	15
Kites	"	15
Knives, cutting, of iron or steel (hay or straw)	"	30
— Iron, other than cutting	"	25
— Ivory	"	15
— Steel, other than cutting	"	25

Knives Tortoise Shell	-	-	-	per cent.	15
Knots, shoulder or sword, viz.					
— of Cotton	-	-	-	per cent	25
— Silk (see Silk)	-	-	-		
— Wool (see Wool)	-	-	-		
— Worsted (see Wool)	-	-	-		
Knobs, Brass	-	-	-	per cent.	25
— Coach	-	-	-	"	25
— Commode of glass, with brass or com- position shanks	-	-	-	}	25
— Glass (see Glass)	-	-	-		
— Plated	-	-	-	"	5
— Silvered (saddlery)	-	-	-	"	25
L					
Lac, Gum	-	-	-	"	12½
Laced Boots or Bootees	-	-	-	per pair	150
Laces Coach, of cotton or other materials	-	-	-	per cent.	35
— Cotton other than coach	-	-	-	}	per cent. 12½
— Gold	-	-	-		
— Shade	-	-	-		
— Shawls	-	-	-		
— Silk	-	-	-		
— Silver	-	-	-		
— Thread	-	-	-		
— Veils, cotton, thread or silk	-	-	-		
— Worsted other than coach	-	-	-	}	per cent. 12½
— All others	-	-	-		
Lacquered or japanned ware, iron	-	-	-	per cent.	25
— do — Tin	-	-	-	"	25
— do — Wood	-	-	-	"	30
Lambs, imported for breed	-	-	-		free
— otherwise	-	-	-	"	15
— Wool, Raw (see Wool)	-	-	-		
— do all manufactures of, or of which it is the component material and not other- wise herein enumerated (see Wool)	-	-	-		
Lamp black	-	-	-	per cent.	15
Lamps, Copper	-	-	-	"	25
— Glass plain (see Glass)	-	-	-		
— Do cut (see Glass)	-	-	-		
— Iron	-	-	-	"	25
— Tin	-	-	-	"	25
— All others according to the component material	-	-	-		
Lanterns Horn and Tin	-	-	-	"	25
— Iron	-	-	-	"	25

Lanterns Magic	- - - -	per cent.	25
— Tin	- - - -	"	25
— Wire	- - - -	"	25
Lapis Calimnaris	- - - -	"	free
— Infernalis	- - - -	"	15
Lard	- - - -	per lb.	3
Lastings (a worsted stuff)	- - - -	per cent.	25
Latin, all books printed in (see Books)			
Lavender	- - - -	"	15
— Water	- - - -	"	30
— Oil or essence	- - - -	"	30
Lawns, cotton cambric (see Cotton)			
— Linen do.	- - - -	"	25
Lead, Acetite	- - - -	"	12 $\frac{1}{2}$
— Old	- - - -	per lb.	2
— Pencils, Black	- - - -	per cent.	40
— Pigs, bars, or sheets	- - - -	per lb.	2
— Red or white Ground, in oil or dry	- - - -	"	4
— Sugar of	- - - -	per cent.	12 $\frac{1}{2}$
— Shot	- - - -	per lb.	3 $\frac{1}{2}$
— All manufactures of, not otherwise specified, or of which lead shall be a component material	} - - - -	per cent.	25
Leaf, Gold	- - - -	"	15
— Silver	- - - -	"	15
Leather	- - - -	"	30
— Caps or Hats of	- - - -	"	30
— All manufactures thereof, or of which it is the component material	} - - - -	"	30
Leaves, Medicinal and others	- - - -	"	15
Leeches	- - - -	"	15
Lees of wine or Argol	- - - -	"	12 $\frac{1}{2}$
Leghorn Hats or Bonnets	- - - -	"	50
Lemons	- - - -	"	15
— Essence of	- - - -	"	30
— Juice of	- - - -	"	15
— Oil of	- - - -	"	30
— Pickled	- - - -	"	15
— Preserved in sugar or brandy	- - - -	"	30
Lentilles	- - - -	"	15
Leopards (see Animals)			
— Skins undressed	- - - -		free
— Do dressed	- - - -	"	15
Levantines, Silk (see Silk)			
Lichees	- - - -	"	15

Lignum Vitae		free
Lime	per cent.	15
Limes	"	15
—— Juice of	"	15
—— Pickled	"	15
—— Preserved in sugar or brandy	"	30
Lines (see Cordage)		
Linch Boxes, castings (see Iron)		
Linen, From flax and all manufactures thereof, } (Sail duck excepted,) whether printed, } stained or otherwise, }	"	25
—— Hempen	per cent.	25
—— Sail Duck	"	15
—— Thread or Yarn	"	25
—— Oil Cloth	"	30
Linseed	"	15
—— Oil	per gall	25
Lint	per cent.	15
Lions (see Animals)		
—— skins undressed		free
——, do. dressed with the fur on	per cent.	15
Liquors "See Wines" "and Spirits" under } their distinct heads }		
<p><i>Note.</i>—Liquors in Casks: If the packages are bad can be changed into others with the same Marks and Numbers by application to the Collector and under the inspection of an officer.</p>		
Liquor cases empty	per cent.	30
—— with bottles (see Glass)		
Liquorice Root or Paste	"	15
Lisbon wine (see wines)		
Litharge	per cent.	15
Loaf Sugar (see sugar)		
Loadstones	per cent.	25
Logwood		free
Looking Glasses	"	20
Lump Sugar (see Sugars)		
Luner Caustic	"	15
Lunette Glasses	"	20
Lustres	"	25
—— imperial (worsted stuff)	"	25
M		
Ma caroni	"	16

Mace	- - - - -	per lb.	100
——, oil of	- - - - -	per cent.	15
Machines, Copying	- - - - -	"	25
—— all others according to the component material			
Machinery, Models of "specially Imported"	-		free
—— all others according to the component material			
Mackarel (see Fish)			
Madder	- - - - -	per cent.	12 $\frac{1}{2}$
—— root	- - - - -	"	12 $\frac{1}{2}$
Madeira wine (see Wines)	- - - - -		
Madras Handkerchiefs, viz.			
—— of the Bark tree	- - - - -	per cent.	15
—— cotton imitation (see Cotton)			
—— Piece goods (see cotton)			
Magic Lanthorns	- - - - -	per cent.	25
Magnesia	- - - - -	"	15
Mahogany	- - - - -		free
——, all manufactures of	- - - - -	per cent.	30
Malaga wines	- - - - -		
Malmsey wines	- - - - -	} see Wines	
Manganese	- - - - -		
Manjet—or India Rubber	- - - - -	per cent.	15
Manna	- - - - -	"	12 $\frac{1}{2}$
Manufactured Tobacco	- - - - -	"	15
Snuff and Segars excepted	- - - - -	} per lb.	10
Manufactures, all of wool, or of which wool shall			
be a component part (except worsted stuff, goods, and blankets and such manufactures of wool not including Flannels and Baizes the actual value of which, at the place whence Imported, shall not exceed thirty three and a third cents per square yard) until the 30th. of June, 1825.	- - - - -	per cent.	30
—— after the 30th. June, 1825	- - - - -	"	33 $\frac{1}{2}$
——, all of wool, (except flannels and baizes,) the actual value of which, at the place whence imported, shall not exceed thirty-three and a third cents, per square yard	- - - - -	per cent.	25
—— all, not herein specified, of cot-			

	ton, Flax, or Hemp, or of which either of these materials shall be a component part; with special provisions as to Cotton Cloths, or of which cotton shall be a component material: (excepting nankeens imported directly from China,) and as to cotton twist, yarn, or thread for which provisions see these particular articles		
Manufactures,	all, of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope	per cent.	25
-----	all other of silk, or of which silk shall be a component material.	"	25
-----	all, not otherwise specified made of Brass, Iron, Steel, Pewter, Lead, or tin: or of which either of these metals is a component material	"	20
-----	all, of Marble	"	25
-----	all, of glass (see Glass)	"	30
Manufactured or prepared Quills		"	25
Manufactures	of all articles from Copper, not herein specified, or of which Copper is the component material	"	25
-----	of wood	"	30
-----	of Leather or of which leather is the component material	"	30
-----	All Manufactures of the United States or their Territories, upon which no Drawback has been allowed		free
<i>Note.</i> For a more particular account see the Articles under their respective Heads, and for the Drawback allowed in cases of Stained, Printed, or Dyed Silks (see "Silks")			
Maps "specially imported"			free
----- otherwise		"	15
Marble		"	30
-----, Manufactures of		"	30
-----, paper (see paper)			

Marbles, Boys Playing	- - -	per cent.	15
Marmalade	- - -	"	30
Mask's, paper	- - -	"	15
—— wire	- - -	"	25
Mastick, or Gum Mastic	- - -	"	15
Mashmallows	- - -	"	15
Materials for composing dyes, not subject to other rates of Duties	- - -	"	12 $\frac{1}{2}$
Mats of Flags, Tow, or any other material	- - -	"	30
Medals "specially Imported"	- - -		free
——, otherwise pay duty according to the component material	- - -		
Medicines not otherwise enumerated	- - -	"	15
Melons	- - -	"	15
Mercury	- - -	"	15
—— all preparations thereof	- - -	"	15
Merino wool (see Wool)	- - -		
—— All manufactures thereof (see Wool)	- - -		
Metal plated	- - -	"	25
Mezerean Root	- - -	"	15
Mezzeneas (Gems)	- - -	"	12 $\frac{1}{2}$
Mica	- - -	"	15
Military stocks	- - -	"	30
Millinery of all sorts	- - -	"	30
Mill cranks and Irons of wrought iron	- - -	per lb.	4
——, saws	- - -	each	100
—— stones	- - -	per cent.	15
Mills, Coffee (Box mills)	- - -	"	25
——, all others according to the component material	- - -	"	
Mineral, Green, Orange, and all other Paints, not herein otherwise enumerated	- - -	"	15
—— Waters	- - -	"	15
Mineralogy, Specimens of	- - -		free
Mirrors	- - -	"	20
Mittens (see "Gloves")	- - -		
Models of Inventions specially Imported	- - -		free
—— otherwise according to the component material	- - -		
Mohair or Angora Wool	- - -		free
——, all manufactures of (see Wool)	- - -		
Molasses	- - -	per gal.	5
Moleskins, silk (see Silk)	- - -		
Moreens	- - -	per cent.	25
Morocco	- - -	"	30

Morocco manufactures thereof	- - - - -	per cent.	30
Mortars and Pestles of Brass	- - - - -	"	25
----- Iron (see Iron)	- - - - -	"	30
----- Marble	- - - - -	"	20
----- Stone	- - - - -	"	15
Moss	- - - - -	"	15
Mother of Pearl	- - - - -	"	20
----- Buttons	- - - - -	"	15
-----, all other manufactures of	- - - - -	"	20
Moulds, Button	- - - - -	"	12 $\frac{1}{2}$
----- for Castings or Models, pay according to the component material	- - - - -	per lb.	4
Mouse Trap (see Traps)	- - - - -	"	15
Muffs of feathers	- - - - -	"	30
----- fur	- - - - -	"	15
----- all others according to the component material	- - - - -	"	15
Muriatic Acid	- - - - -	"	15
Muscatel Raisins	- - - - -	"	30
Mustin, cotton (see Cotton)	- - - - -	"	25
Musk	- - - - -	"	25
Music Printed	- - - - -	"	30
Musical Instruments viz.	- - - - -	"	25
----- Brass	- - - - -	"	25
----- Copper	- - - - -	"	30
----- Wood, or of which Wood is the material of chief value	- - - - -	"	25
----- Snuff Boxes	- - - - -	"	150
Muskets	- - - - -	pr stand	30
Mustard, Flour of	- - - - -	per cent.	15
----- Seed	- - - - -	"	15
<i>Note.</i> When Mustard is Imported in Bottles, the Bottles pay the same as the Flour of Mustard			
Myrrh Gum	- - - - -	"	15
-----, Tincture of	- - - - -	"	15
N			
Nails, viz. Battins	- - - - -	per lb.	5
----- Bellows Tacks	- - - - -	per cent.	25
----- Brads, Sprigs	} not exceeding 16 oz. exceeding 16 oz.	per M.	5
----- and Tacks, except steel,		per lb.	9
----- Brass	- - - - -	per cent.	25

Nails	Brass with gilt or polished heads	per cent.	25
_____	Clout - - - - -	per lb.	5
_____	Composition - - - - -	per cent.	25
_____	Copper - - - - -	per lb.	4
_____	Flemish Tacks, (see Tacks as above)		
_____	Headed Bills same as sparrow-bills		
_____	Hob - - - - -	"	5
_____	Horse - - - - -	"	5
_____	Iron, cut or wrought, not otherwise enumerated	}	5
_____	Ornamental—that is, Brass with gilt or polished heads		
_____	Rose - - - - -	per cent.	25
_____	Scupper - - - - -	per lb.	5
_____	Shoe Tacks (Steel) - - - - -	"	5
_____	Silver Tops (used by saddlers)	per cent.	25
_____	Sparrow Bills - - - - -	"	25
_____	Spikes (composition) - - - - -	"	25
_____	Do Iron Slit - - - - -	per cwt.	25
_____	Steel - - - - -	per lb.	3
_____	Tacks, Tin - - - - -	per cent.	25
Neats Tongues	- - - - -	"	25
Nankeens, direct from China	- - - - -	"	15
_____	otherwise pay as manufactures of cotton (see Cotton)	"	25
_____	Ready made clothing of - - - - -	"	30
_____	Shoes - - - - -	per pair	25
Natural History, "Specially imported"	- - - - -		free
_____	Otherwise according to the component material.		
Necklaces viz.			
_____	Ambor not set - - - - -	per cent.	15
_____	Do set in gold or silver - - - - -	"	12½
_____	Do gilt or plated - - - - -	"	25
_____	Gold or silver, or any material set in gold or silver	}	12½
_____	Glass plain unset (see Glass)		
_____	Do cut do (see Glass)	"	12½
_____	Gilt or plated - - - - -	"	25
_____	Hair unset - - - - -	"	15
_____	Precious stones - - - - -	"	12½
Needles	- - - - -	"	25
Nets, Flax	- - - - -	"	25
_____ Hair	- - - - -	"	15

Nets Hemp	-	-	-	-	per cent.	25
— Silk (see silk)	-	-	-	-		
Neutra skins undressed	-	-	-	-		free
— — — dressed	-	-	-	-	"	15
Nicaragua wood	-	-	-	-		free
Nitre	-	-	-	-	"	12 $\frac{1}{2}$
— Refined	-	-	-	-	per lb.	3
— Salt of, or Lunar costic	-	-	-	-	per cent.	15
Norway rag stones	-	-	-	-	"	15
Nourse skins undressed	-	-	-	-		free
— — — dressed	-	-	-	-	"	15
Noyeau, a cordial,	-	-	-	-	per gal.	38
Nutmegs	-	-	-	-	per lb.	60
Nuts, Cocoa and all others	-	-	-	-	per cent.	15
— Galls of	-	-	-	-	"	12 $\frac{1}{2}$
— Oil of	-	-	-	-	"	15
Nux Vomica	-	-	-	-	"	15
O						
Oakum	-	-	-	-	per cent.	15
Oats	-	-	-	-	per bus.	10
Oatmeal	-	-	-	-	per cent.	15
Ochre dry	-	-	-	-	per lb.	1
— ground in oil.	-	-	-	-	"	1 $\frac{1}{2}$
Oil of Abasynth	-	-	-	-	per cent.	15
— American fishing; on importation in American vessels, direct from the fisheries into the United States	-	-	-	-		free
— Almonds	-	-	-	-	"	15
— Animal	-	-	-	-	"	15
— Anniseed	-	-	-	-	"	15
— Antique	-	-	-	-	"	30
— Anthos	-	-	-	-	"	30
— Bergamot	-	-	-	-	"	30
— Cajaput	-	-	-	-	"	15
— Cassia	-	-	-	-	"	15
— Castor	-	-	-	-	per gal.	40
— Cloves	-	-	-	-	per cent.	15
— Dyeing	-	-	-	-	"	15
— Elephants	-	-	-	-	"	15
— Fish of foreign fisheries	-	-	-	-	per gal.	15
— Jasmine	-	-	-	-	per cent.	30
— Hemp seed	-	-	-	-	per gal.	15
— Linseed	-	-	-	-	"	25
— Liver	-	-	-	-	per cent.	15

Oil Macassar	- - - -	per cent.	15
— Olive in bottles	- - - -	"	30
— Do in casks	- - - -	per gal.	25
— Do in jars	- - - -	per cent.	30
— Poppy	- - - -	"	15
— Rape seed	- - - -	per gal.	25
— Rhodium	- - - -	per cent.	15
— Roses	- - - -	"	30
— Sallad in bottles	- - - -	"	30
— Sassafras	- - - -	"	15
— Spermaceti of foreign fishing	- - - -	per gal.	25
— Vitriol	- - - -	per lb.	3
— Whale	- - - -	per gal.	15
— Others generally, not herein otherwise enumerated may be classed as follows:			
— Animal	- - - -	per cent.	15
— Dyeing	- - - -	"	12 $\frac{1}{2}$
— Fish	- - - -	per gal.	15
— Medicinal	- - - -	per cent.	15
— Perfumery	- - - -	"	30
Note When olive or sallad oil is imported in bottles, the bottles pay the same duty as the oil			
Note. On exporting "fish oil" no drawback is allowed.			
Oil Cloth Carpeting of every description	- - - -	per cent.	30
Oil cloths of every description	- - - -	"	30
Oil Stones	- - - -	"	15
Olibanum (a gum)	- - - -	"	15
Olives	- - - -	"	30
Olympian Green	- - - -	"	15
Opium	- - - -	"	15
Oporto Wines (see Wines)	- - - -	"	
Orange Mineral	- - - -	"	15
Oranges	- - - -	"	15
— Dried or pressed, (from India being preserved with sugar)	- - - -	"	30
— Essence of	- - - -	"	30
— Flower, Water from	- - - -	"	15
— Peel of (dried)	- - - -	"	15
— Preserved in sugar or brandy	- - - -	"	30
Orchella	- - - -	"	12 $\frac{1}{2}$
Organs	- - - -	"	30
Organzine Silk (see silk)	- - - -		

Ornaments for women's head dresses	-	per cent.	30
----- All others according to the com-			
ponent material			
Ornamental feathers	- - - - -	"	30
Osnaburghs	- - - - -	"	15
Ostriches	- - - - -	"	15
----- Feathers of	. . . . .	"	30
Otto of Roses	. . . . .	"	30
Oxyde of Bismuth	. . . . .	"	15
Oysters	. . . . .	"	15
P			
Packthread untarred	- - - - -	per lb.	5
Painted Floor Cloths	- - - - -	per cent.	30
Paint Brushes, except Camels hair	- - - - -	"	30
----- Camels hair	- - - - -	"	15
Paints except Ochres, Paris White, Prussian			
Blue, Red, Spanish Brown, White			
Lead, or others herein specifically		per cent.	15
Enumerated			
-----, Used as Dyeing Drugs	- - - - -	"	12 $\frac{1}{2}$
-----, in Crayons	- - - - -	"	15
-----, Water in Boxes	- - - - -	"	15
Palempores, cotton (see Cotton)			
-----, Choppa silk (see Silk)			
Pallettes, Earthen	- - - - -	"	20
-----, Ivory	- - - - -	"	15
-----, Wood	- - - - -	"	30
Palm Baskets	- - - - -	"	30
----- Leaves	- - - - -	"	15
----- Oil of	- - - - -	"	15
Palmetto plat (Bermuda straw)	- - - - -	"	30
Pamphlets (see Books)	- - - - -		
Pantaloons	- - - - -	"	30
Paper			
----- Folio and quarto post paper of all kinds	- - - - -	per lb.	20
----- Foolscap, drawing and writing	- - - - -	"	17
----- Printing, copperplate and stainer's	- - - - -	"	10
----- Sheathing, binders' and box boards, and			
wrapping of all kinds	- - - - -	"	5
----- All other, viz. visiting cards, sand paper,			
Pasteboards, fullers' boards, pressing			
boards, &c.	- - - - -	per lb.	15
----- All manufactures of	- - - - -	per cent.	15
Paper Hangings	- - - - -	"	40

Parasols of whatever materials	per cent.	30
— Furniture for, pays according to the component material	"	30
—, Frames for	"	30
—, Sticks for	"	30
—, Wire square, used in the manufacture of stretchers	"	12
Parchment	"	30
Paris White	per lb.	1
Pasteboard	"	15
Paste Work set in Gold or Silver	per cent.	12 $\frac{1}{2}$
— do in Gilt or Plated	"	25
Paste of Almonds	"	30
Pastel	"	12 $\frac{1}{2}$
Patent Green	"	15
— Yellow	"	15
Paving Stones	"	15
Pearls, Real set or not set	"	12 $\frac{1}{2}$
—, Mock of blown glass (see Glass)	"	15
—, do of wax	"	15
Peas	"	15
Pebbles, Brazil	"	12 $\frac{1}{2}$
Peltries, undressed		free
— Dressed with the fur on	"	15
Penang Lawyers	"	30
Pencils, black lead	"	40
— Camels hair	"	15
— Slate	"	15
Pens, Ivory	"	15
—, Feather	"	25
—, Plated	"	25
—, Silver	"	12 $\frac{1}{2}$
—, Steel	"	25
Pepper, Black	per lb.	8
—, Cayenne	"	15
—, Vinegar	per cent.	15
Peppers (Pickles)	"	30
Perfumes	"	30
Perfumery, according to the component material		
Perry, Cider	"	15
— Wine	per gal.	15
Personal Baggage in actual use		free
— otherwise, pays as ready made clothing	per cent	30
Peruvian Bark	"	15

Pewter, all manufactures of not otherwise specified, or of which Pewter is a component material	per cent.	25
——— old, fit only to be re-manufactured		free
Phaetons	"	30
Philosophical Apparatus "specially imported"		
———, otherwise according to the component material		
Piano Fortes	per cent.	30
Pickles	"	30
Pickled Fish (see Fish)		
Pictures Engravings	"	15
——— in Oil	"	15
———, Frames for (see Frames)		
Pigs, Imported for breed	"	free
———, otherwise	"	15
———, of Brass		free
———, Copper		free
———, Iron	per cwt.	50
———, Lead	per lb.	2
———, Tin		free
Pimento	"	6
Pine Apples	per cent.	15
Pink, Dutch	"	15
———, Root	"	15
———, Rose	"	15
———, Saucers	"	15
Pins	"	25
Pipes China	"	20
———, Clay	"	20
———, Copper	"	25
———, Glass (see Glass)		
———, Horn	"	15
———, Iron (see Iron)		
———, Lead	"	25
———, Tin	"	25
———, Wood	"	30
of every description not otherwise enumerated pay according to the component material		
Pistachio Nuts	"	15
Pistols	"	30
Pitch Burgundy	"	15
Plaids, cotton (see Cotton)		
———, silk (see Silk)		

Plaids, woollen (see wool)		
——, worsted (see wool)		
Plaitings of straw	per cent.	50
Planes (Carpenters)	"	30
Plants		free
Plantains	"	15
Plaister Court	"	15
——, Medicinal	"	15
——, of Paris		free
——, all manufactures of do.	"	15
Plate, Gold or Silver	"	12 $\frac{1}{2}$
Plated Coach and Harness furniture	"	25
——, Metal	"	25
——, Mouldings	"	25
——, Saddlery	"	25
——, Wares of all kinds	"	25
Plates, Black (so called, being Tin)	"	15
——, of Brass	"	15
——, Canada Iron	"	25
——, Copper for engraving	"	15
——, do. for sheathing ships, 14×48		free
——, Iron (see Iron)		
——, Tin	"	15
——, window glass, uncut (see Glass)		
Platillas	"	25
Plat Palmetto	"	50
Plats of all kinds for making of Hats or Bonnets	"	50
Playing Cards	pr. pack.	30
<i>Note.</i> No Drawback is allowed on the Exportation of Playing Cards		
Ploughs	per cent.	25
Plums or Plumbs	per lb.	4
Plumes, Ornamental	per cent.	30
Plush, cotton (see Cotton)		
——, silk (see Silk)		
Pocket Books, viz.		
—— leather	"	30
—— all others according to the component material		
Polcura, a Dye stuff	"	12 $\frac{1}{2}$
Pole hooks (parts of Carriages)	"	30
Polished Tacks	"	25
Pomatum	"	30
Pongees (see Silk)		
Poplins	"	25

Poppy oil	- - - - -	per cent.	15
Porcelaine	- - - - -	"	20
Pork	- - - - -	per lb.	2
<i>Note.</i> On the article of Salted Pork, no Drawback is allowed on Exportation.			
Porphyry	- - - - -	per cent.	15
Porter (see "Beer")			
Portugal wine (see Wines)			
Potatoes	- - - - -	per bush	10
Pots, Black lead	- - - - -	per cent.	15
—, Copper	- - - - -	"	35
—, Earthenware	- - - - -	"	20
—, Iron (see Iron)			
—, Tin	- - - - -	"	25
—, All others according to the component material			
Pounce	- - - - -	"	15
Powchungs	- - - - -	"	15
Powder, Balsamic or Scented	- - - - -	"	30
—, Gun	- - - - -	per lb.	8
—, Hair	- - - - -	per cent.	15
—, Ink	- - - - -	"	15
—, Tooth	- - - - -	"	30
Powdered Sugar, clayed or white	- - - - -	per lb.	4
Precious Stones of all kinds, set or not set		per cent.	12½
— all articles composed wholly } — or chiefly of }		"	12½
Prepared Archill	. . . . .	"	12½
— Quills	. . . . .	"	25
Preserves of every description in sugar or brandy		"	30
Prints, Calicoes, &c. (see Cotton)			
— Engravings	. . . . .	"	15
Printed Books (see Books)			
Printing Ink	. . . . .	"	15
— Types	. . . . .	"	25
Provisions, not otherwise enumerated	. . . . .	"	15
Prolegnesus, acid	. . . . .	"	12½
Preparations, chemical, viz.	. . . . .	
— Anatomical	. . . . .		free
— Balsams	. . . . .	"	30
— Essences not perfumes	. . . . .	"	15
— do. — perfumes	. . . . .	"	30
— Medicinal	. . . . .	"	15
Prunelle	. . . . .	"	25

Prunelle shoes and slippers	per pair	25
Prunes	per lb.	4
Prussian blue	per cent.	20
Pumice stone	"	15
Punk	"	15
Punkers	"	15
Purses, viz.		
— Leather	"	30
— Siik (see Silk)		
— Steel	"	25
— All others according to the component material	}	
Putty		15
— powdered	"	15
Q		
Quadrants	per cent.	25
Quassia wood	"	15
Quercitron bark	"	15
Quicksilver	"	15
Quills, prepared or manufactured	"	25
— Otherwise	"	15
Quilts, cotton (see Cotton)		
— all others according to the component material	}	
Quinces, other than preserved		15
— preserved in sugar or brandy	"	30
R		
Rags of cloth		free
Rag stones	per cent.	15
Raisins, Bloom	per lb.	4
— Muscatel	} and all others in jars and boxes.	4
— Smyrna		4
— Sultana		4
— Other kinds		3
Rape seed oil	per gall.	25
Ratafia	"	38
Rattans	per cent.	30
Rattinets	"	25
Rat traps (see Traps)		
Ravens duck	"	15
Raw Hides		free
— Silk	"	15
— Skins, Flamingo and other Birds	"	15
Ready made cloathing	"	30

Reaping hooks of iron or steel	per cent.	30
Red Bark	"	15
— Chalk	"	15
— Hides (from Russia)	"	30
— Lead, dry	per lb.	4
— do. ground in oil	"	4
— Ochre, dry	"	1
— do. ground in oil	"	1 $\frac{1}{2}$
— Tar	per cent.	15
— Venetian	per lb.	1
Reeds	per cent.	15
Refined camphor	per lb.	12
— Sugar (see Sugar)		
— Saltpetre	per lb.	3
Regulus of antimony		free
Rein deer (see Ani m)		
Rhenish Wine	per gal.	100
Rhubarb	per cent.	15
Ribbons, cotton	"	25
— silk (see Silk)		
— thread	"	25
Rice	"	15
— all manufactures of	"	15
Rifles	each	250
Rigging, new	} (see Cordage)	
— old, if serviceable		
— old junk		per cent. 15
Rivets, copper	"	25
— Iron	"	25
Rocoa or Annato	"	12 $\frac{1}{2}$
Rochelle salts (Medicinal)	"	15
— salt, common; per bushel of lbs. 56	per bus.	20
Rods, Braziers' or round iron of 3-16 to 8-16	} of an inch diameter, inclusive	
— casement, slit or rolled, iron for		per lb. 3
— copper	"	3
— Fishing	"	4
— spike or nail, iron in slit	per cent.	30
— all others according to the component material	per lb.	3
Rolled or slit iron for band iron, scroll iron, or casement rods	"	3
Romals Choppa (see silk)		
— Palempore do. (see silks)		

Romals Posakey do. (see silk)		
—— Pullicat (cotton) (see Cottons)		
—— Sooty (cotton) (see Cotton)		
Roman cement	per cent.	15
—— Vitriol (blue)	per lb.	4
Roots for planting		free
—— arrow	per cent.	15
—— dyeing	"	12½
—— Medicinal	"	15
Ropes (see Cordage)		
Rosemary, oil of	"	15
Roses, conserve of	"	15
—— extract	"	30
—— milk	"	30
—— otto	"	30
Rotten stone	"	15
Rouge	"	15
Round iron or braziers' rods, (see Rods)		
Rubber, India	"	15
Rubbers, shoe (wood)	"	30
Rubies	"	12½
Rugs, cotton (see Cotton)		
—— hearth (see wool)		
—— Nutra skin		free
—— Woollen (see wool)		
Rules, arch,	"	30
—— bone	"	15
—— brass	"	25
—— ivory	"	15
—— wood	"	30
Rum, Bay	"	15
—— distilled (see spirits)		
Runners for umbrella, viz.		
—— brass	"	25
—— plated	"	25
—— composition	"	25
Russia crash	"	25
—— duck	"	15
—— flems		
—— sheetings, brown	}	25
—— do. white		
—— drillings, brown	}	25
—— or white		
—— Linens, flax or hempen, not otherwise enumerated	"	25

S			
Sabres	-	per cent.	30
Saddles	-	"	30
Saddlery, brass furniture for	-	"	25
----- iron	-	"	25
----- leather	-	"	30
----- ready made	-	"	30
----- silver plated	-	"	25
----- tinned	-	"	25
----- copper	-	"	25
Sad irons	-	"	25
Safflower	-	"	12 $\frac{1}{2}$
Saffron	-	"	12 $\frac{1}{2}$
Sago	-	"	15
Sail Duck	-	"	15
Sails ready made, new	-	"	25
----- old	-	"	15
Sal Ammonia	-	"	15
----- diuretic	-	"	15
----- volatile	-	"	15
Salempores (see Cottons)	-		
Sallad oil	-	"	30
Salmon (see Fish)	-		
Salt per bushel of lbs. 56	-	per bus.	20
<p>Note—Sacks or bags in which salt is imported, are considered as liable to duty. They are generally composed of linen, and pay besides the salt, 25 per cent.</p>			
Salts, Epsom	-	per lb.	4
----- Glauber	-	"	2
----- Rochelle	-	per cent	15
----- all other medicinal	-	"	15
Saltpetre	-	"	12 $\frac{1}{2}$
----- refined	-	per lb.	3
Sand paper	-	"	15
----- Stones	-	per cent	15
Sandal wood	-		free
----- powder of	-	"	12 $\frac{1}{2}$
Sardines	-	"	15
Sarcaparilla	-	"	15
Sassafras wood	-		free
----- root	-	"	15
Satins (see silks)	-		
Saucers, Pink and other Paints	-	"	15
Sausages	-	"	15
Saws, Mill	-	each	100

Saws all others	- - - - -	per cent.	25
Scales, Brass	- - - - -	"	25
——, Copper	- - - - -	"	25
——, Iron	- - - - -	"	25
——, Silver	- - - - -	"	12 $\frac{1}{2}$
Scrapings of Ivory	- - - - -	"	15
——— Horn	- - - - -	"	15
Screws of iron weighing 25 pounds, or upwards	- - - - -	"	30
——— otherwise	- - - - -	"	25
——— Jack	- - - - -	"	25
——— Wood (so called, but of iron)	- - - - -	"	30
Scroll Iron, Slit or Rolled iron for	- - - - -	per lb.	3
Sculpture "specially imported"	- - - - -		free
——— otherwise according to the component material	- - - - -		
Scythes of Iron or Steel	- - - - -	per cent.	30
———, Stones	- - - - -	"	15
Seal skins Dried	- - - - -	"	15
Sealing Wax	- - - - -	"	15
Seating Hair	- - - - -	"	30
Seeds, Garden	- - - - -	"	15
———, Medicinal	- - - - -	"	15
Seersuckers (see Cotton)	- - - - -		
Segars	- - - - -	per M.	250
——— from India, called Cheroots	- - - - -	"	250
Seines untarred	- - - - -	per lb.	5
Senegal, Gum	- - - - -	per cent.	12 $\frac{1}{2}$
Senna	- - - - -	"	15
——— leaves	- - - - -	"	15
Senshaws (see silk)	- - - - -		
Serges, woollen (see Wool)	- - - - -		
———, worsted	- - - - -	"	25
Sewings, cotton (see Cotton)	- - - - -		
———, silk (see silk)	- - - - -		
———, thread	- - - - -	"	25
Sextants	- - - - -	"	25
Shades glass for lamps &c. (see Glass)	- - - - -		
——— lace	- - - - -	"	12 $\frac{1}{2}$
Shakeheads	- - - - -	"	15
Shalloons	- - - - -	"	25
Shawls Cashemir (see Wool)	- - - - -		
———, Camels hair (see Wool)	- - - - -		
———, Cassimere (see Wool)	- - - - -		
———, cloth (see Wool)	- - - - -		
———, cotton (see Cotton)	- - - - -		
———, Ermenett (see wool)	- - - - -		

Shawls, lace	- - - -	per cent.	12½
———, merino (see wool)			
———, silk (see Silk)			
———, Wool (see wool)			
———, Worsted Stuff	- - - -	"	25
———, All others according to the component materials	- - - -		
Shears	- - - -	"	25
Sheathing Copper for ships of 1½ × 48 inches of other descriptions	- - - -	per cent.	15
Sheep (see animals)			
———, skins with the wool on	- - - -	"	15
———, wool (see Wool)	- - - -		
Sheet, Brass	- - - -	"	15
———, Iron	- - - -	per lb.	3
———, Lead	- - - -	"	2
———, Tin	- - - -	per cent.	15
Sheetings viz.			
———, Flems so called	}		
———, Russia brown		"	25
———, do white			
———, of Flax		per cent.	25
———, of Hemp	- - - -	"	25
Shells of all kinds	- - - -	"	15
——— Manufactures from or of which shells constitute the component material		"	15
Shellac	- - - -	"	15
Sheroots (see cheroot)			
Sherry Wine	- - - -	per gall.	60
Shoes or Slippers, Canton crape	- - - -	per pair	30
———, Childrens, of all kinds	- - - -	"	15
———, leather	- - - -	"	25
———, Nankeen	- - - -	"	25
———, Prunelle, and other stuff	- - - -	"	25
———, silk	- - - -	"	30
———, All other descriptions	- - - -	"	25
Shoemakers wax	- - - -	per cent.	15
Shot, Iron (see Iron)			
———, Lead	- - - -	per lb.	3½
——— Belts, leather	- - - -	per cent.	30
Shoulder Knots (see Knots)	- - - -		
Shovels of Iron or steel	- - - -	"	30
Shrubs	- - - -	"	15
Shumac or sumac	- - - -	"	12½
Shuttlecocks of feathers	- - - -	"	30

Shuttlecocks silk (see Silk)		
Sicily wines	per gal.	50
Sickles of iron or steel	per cent.	30
Side Arms	"	30
Sieves, Hair	"	15
——, Wire	"	25
Sienna, de Terra,	"	15
Sillikins	"	25
Silk Raw	"	15
—— Hats or caps of	"	30
—— Ready made Cloathing	"	30
—— Laces and Shawls	"	12 $\frac{1}{2}$
—— Shoes and Slippers except Childrens	per pair.	30
—— Shoes and Slippers for Children	"	15
—— On all Manufactures of Silk or of which Silk shall be a component material coming from beyond the Cape of Good Hope	per cent.	25
—— On all other Manufactures of Silk or of which Silk shall be a component material	"	20

Provided, also that the provisions of this act shall not apply to, or be enforced against, any importations of goods from ports or places estward of the Cape of Good Hope or beyond Cape Horn, before the first of January next ensuing.

Sec. 4. *And be it further enacted*, That the drawback allowed by law on plain silk imported in American vessels from beyond the Cape of Good Hope, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped or painted in the United States. But whenever any such cloths so imported, shall be intended to be so colored, printed, stained, dyed—stamped, or painted, and afterwards to be exported from the United States, with privilege of drawback, each package thereof shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house, and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the samples thereof reserved,

shall be entered in the books of the custom-house; and after such examination, said goods shall be repacked in the original package, and the said original package shall be marked with a custom-house mark. And, whenever any such goods being thus colored, printed stained, dyed, stamped, or painted, shall be entered at the custom-house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident, and no such application for drawback shall be made, except on the contents of entire packages, and upon application for such entry and drawback, the contents of the packages so offered, shall be examined by an inspector of the customs, and measured or weighed, and compared with the original entry, registry, and samples: and if, upon such comparison and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered except by being colored, printed, stained, dyed, stamped, or painted as aforesaid, then the person so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall thereupon be entitled to drawback, as in other cases: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities, heretofore established, for entries of goods for exportation with the benefit of drawback. And if any person shall present, for exportation and drawback, any colored, printed, stained, dyed, stamped, or painted silk, knowing the same not to be entitled to drawback, according to the provisions of this act, or shall wilfully misrepresent or conceal the contents or quality of any package as aforesaid, the said goods, so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Silver Beads	per cent.	12 $\frac{1}{2}$
— belts	"	12 $\frac{1}{2}$
— boxes	"	12 $\frac{1}{2}$
— bullion		free

Silver buttons	per cent	12 $\frac{1}{2}$
— coin		free
— jewellery	"	12 $\frac{1}{2}$
— lace	"	12 $\frac{1}{2}$
— leaf	"	15
— nitrate of	"	15
— plate	"	12 $\frac{1}{2}$
— plated ware	"	25
— do. saddlery	"	25
— thread	"	12 $\frac{1}{2}$
— watches, or parts thereof	"	12 $\frac{1}{2}$
— All articles composed wholly or chiefly of	"	12 $\frac{1}{2}$
Silver Top Nails (saddlery)	"	25
Silvered Knobs (saddlery)	"	25
Size, or Burnishing Gold	"	15
Skates	"	25
Skins, Birds, dried	"	15
— Fish, dried	"	15
— all undressed, except sheeps		free
— dressed	"	15
— leather	"	30
— Morocco	"	30
— sheep, with the wool on	"	15
Skivers	"	30
Slates for building	"	25
— Writing, framed or unframed	"	15
— Pencils for	"	15
Sledges, blacksmith's	per lb.	2 $\frac{1}{2}$
Slippers (see shoes)		
Slit Iron in nail or spike rods	"	3
— or Rolled Iron for Band Iron, Scroll Iron } — or Casement Rods	"	3
Smalts	per cent.	20
Smazzetti	"	12 $\frac{1}{2}$
Smelts	"	15
Snake Root	"	15
Snuff	per lb.	12
— boxes (see Boxes)		
Soap, Castile	"	4
— common	"	4
— scented	per cent.	30
— transparent	"	30
— Windsor	"	30
Socks (see stockings)		

Soda	-	-	-	-	-	per cent.	15
— carbonate of	-	-	-	-	-	"	15
Solution of Tin	-	-	-	-	-	"	12 $\frac{1}{2}$
Souchong Teas (see Teas)							
Soy	-	-	-	-	-	"	15
Spades of Iron or Steel	-	-	-	-	-	"	30
Spangles, gold	-	-	-	-	-	"	12 $\frac{1}{2}$
— silver	-	-	-	-	-	"	12 $\frac{1}{2}$
— tinsel	-	-	-	-	-	"	25
Spanish Brown, dry	-	-	-	-	-	per lb.	1
— ground in oil	-	-	-	-	-	"	1 $\frac{1}{2}$
Spanish Flies or Cantharides	-	-	-	-	-	per cent.	15
Sparrow Bills	-	-	-	-	-	"	25
Spars, Derbyshire	-	-	-	-	-	"	15
— manufactures of	-	-	-	-	-	"	15
Specimens of Botany	-	-	-	-	-		free
Spectacles, set in Copper	-	-	-	-	-	"	25
— gilt	-	-	-	-	-	"	25
— set in Gold	.	.	.	.	.	"	12 $\frac{1}{2}$
— Mother of Pearl	.	.	.	.	.	"	15
— plated	.	.	.	.	.	"	25
— Silver	.	.	.	.	.	"	12 $\frac{1}{2}$
— Tortoise shell	:	:	:	:	:	"	15
Spelter	.	.	.	.	.		free
Spermacetti Candles	.	.	.	.	.	per lb.	8
— Oil, foreign fishing	:	:	:	:	:	per gal.	25
— do. American do.	:	:	:	:	:		free
Spices,	<div> <div> Cassia Cinnamon Cloves Mace Nutmegs </div> <div> </div> </div>				See the articles under their various heads.		
Spikes, copper	.	.	.	.	.	per lb.	4
— composition	.	.	.	.	.	per cent.	25
— iron	.	.	.	.	.	per lb.	4
— rods, iron in slit	.	.	.	.	.	"	3
Spindles, iron	.	.	.	.	.	per cent.	25
Spirits, viz.	Distilled from Grain,						
Arrack,	1st proof	.	.	.	.	per gal.	42
Brandy,	2d proof	.	.	.	.	"	45
Cordials,	3d proof	.	.	.	.	"	48
Gin,	4th proof	.	.	.	.	"	52
Ratafia,	5th proof	.	.	.	.	"	60
Rum,	Above 5th proof	.	.	.	.	"	75

Spirits,		Distilled from other materials than Grain,		
		1st proof	per gal.	38
		2d proof	"	38
		3d proof	"	42
		4th proof	"	48
		5th proof	"	57
&c.	&c.	Above 5th proof	"	70

Note. No Distilled Spirits (Arrack and Sweet Cordials excepted) to be imported in casks or vessels of less capacity than 90 gallons Wine measure, on pain of forfeiture with the ship or vessel.—nor in casks or vessels which have been marked pursuant to any law of the United States, on pain of forfeiture, with the ship or vessel as aforesaid; except such spirits as shall be in use of the seamen on board, and shall not exceed the quantity of $\frac{1}{4}$ gallons for each seaman, and which shall at the time of entry of the said vessel be inserted in the manifest as "Sea Stores."

That on the sale of any cask, chest, vessel or case, which has been or shall be marked pursuant to the provisions aforesaid, as containing distilled spirits, wines or teas, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or any removal thereof, the marks and numbers, which shall have been set thereon, by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection, or of the customs, who shall, on due notice being given, attend for that purpose, at which time the certificate which ought to accompany such cask, chest, vessel or case, shall also be returned or cancelled: and every person who shall obliterate, counterfeit, alter or deface any mark or number, placed by an officer of inspection upon any cask, chest, vessel or case, containing distilled spirits, wines or teas, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, chest, vessel or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions aforesaid, shall have been defaced or obliterated, in presence of an officer of inspection as aforesaid; or

who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required, by an officer of inspection or of the customs, shall for each and every such offence, forfeit and pay one hundred dollars, with costs of suit

DRAWBACK.—Remark, on the exportation of Foreign Liquors, entitled to drawback there is deducted

2 cents per gallon on the quantity, and
3 per cent on amount of duties

BOUNTY.—Observe, there is a bounty of four cents per gallon allowed on the exportation of rum distilled in the United States from foreign molasses, but no bounty is allowed except 150 gallons be exported by the same person, at the same time, and by the same vessel, and the quality must be at least first proof.

Sponges	- - - - -	per cent.	15
Sprats (see fish)			
Sprigs not exceeding 16 oz.	- - - - -	per M.	5
— Exceeding do.	- - - - -	per lb.	5
Spunges or sponges	- - - - -	per cent.	15
Spurs, Gold or silver	- - - - -	"	12 $\frac{1}{2}$
— Gilt or plated	- - - - -	"	25
— Iron	- - - - -	"	25
— Steel	- - - - -	"	25
Squares, Iron	- - - - -	"	25
— Plated	- - - - -	"	25
— Wood	- - - - -	"	30
Square Wire, used in the manufacture of } stretchers for umbrellas - - - }		"	12
Squills	- - - - -	"	15
Squirrel tails	- - - - -		free
— Linings, (so called)	- - - - -	"	15
St Lucar Wine	- - - - -	per gal.	60
Starch	- - - - -	per cent.	15
Stationary according to the component material			
<i>Note.</i> See under the heads of Ink, Paper Pencils, Wafers, Wax, &c.			
Statuary, "If specially imported"	- - - - -		free
otherwise according to the component material			

Steel beads	-	-	-	-	per cent.	25
— Cutting knives	-	-	-	-	}	30
— Reaping hooks	-	-	-	-		
— Scythes	-	-	-	-		
— Sickles	-	-	-	-		
— Shovels	-	-	-	-		
— Spades	-	-	-	-		
—, All manufactures of not otherwise specified or of which Steel is a component material	-	-	-	-	"	25
—, Wire, not exceeding No. 18	-	-	-	-	per. lb.	5
—, do. exceeding No. 18	-	-	-	-	"	9
—, All unmanufactured &c.	-	-	-	-	pr 112 lb	100
Sticks or frame for Umbrellas or Parasols	-	-	-	-	per cent.	30
—, Walking	-	-	-	-	"	30
Stills, Copper	-	-	-	-	"	35
—, Bottoms for	-	-	-	-	"	15
Stirrups, Plated	-	-	-	-	"	25
—, other descriptions	-	-	-	-	"	25
Stock Fish	-	-	-	-	p. 100 lbs	100
Stockings or half stockings, Angora (see Wool)	-	-	-	-	per cent.	25
—, cotton	-	-	-	-		
—, silk (see silk)	-	-	-	-	"	25
—, spots so called (see Wool)	-	-	-	-		
—, thread	-	-	-	-		
—, woollen (see Wool)	-	-	-	-		
—, worsted (see wool)	-	-	-	-		
Stones, artificial (see Glass)	-	-	-	-	"	free
—, Ballast of no value	-	-	-	-		
—, Brazil	-	-	-	-		
—, Bristol	-	-	-	-		
—, Building	-	-	-	-		
—, Burr unwrought	-	-	-	-		
—, do. wrought	-	-	-	-		
—, Flag	-	-	-	-		
—, Grants causeway	-	-	-	-		
—, Grinding	-	-	-	-		
—, Imitation of precious (see Glass)	-	-	-	-		
—, Mock (see Glass)	-	-	-	-		
—, Norway	-	-	-	-		
—, Oil	-	-	-	-		
—, Paving	-	-	-	-		
—, Precious of all kinds set or unset	-	-	-	-		
—, Rag	-	-	-	-		
—, Sand	-	-	-	-		

Stones, Scotch	-	-	-	per cent	15
——, Scythe	-	-	-	"	15
——, Whet	-	-	-	"	15
Stone Ware	-	-	-	"	20
Storax	-	-	-	"	15
Stoves, Earthenware	-	-	-	"	20
——, Iron	-	-	-	"	25
Straining Web flax	-	-	-	"	25
———hemp	-	-	-	"	25
Straw bonnets or hats	-	-	-	"	50
——, Flats	-	-	-	"	50
——, Plaits or breads	-	-	-	"	50
——, All other manufactures of	-	-	-	"	30
——, Unmanufactured	-	-	-	"	30
Stretchers for Umbrellas, except wire	-	-	-	"	25
——— wire square used in the manufacture of Umbrellas	-	-	-	"	12
Stuff shoes	-	-	-	per pair	25
—— worsted Goods	-	-	-	per cent.	25
Stamp Joints	-	-	-	"	25
Sublimate Corrosive	-	-	-	"	15
Suh. Argentum	-	-	-	"	15
Sugar, Brown	-	-	-	per lb.	3
—— Candy	-	-	-	"	12
—— Fruits preserved in	-	-	-	per cent.	30
—— Lead of	-	-	-	per cent.	12½
—— Loaf	-	-	-	per lb.	12
—— Lump	-	-	-	"	10
—— Muscavado	-	-	-	"	3
—— White clayed or powdered	-	-	-	"	4

Note. Sugar Refined, Loaf or Lump cannot be Imported into the United States from any port or place, Except in ships or vessels of the burthen of 120 Tons and upwards: and in Casks or Packages containing each not less than 600 pounds weight, on pain of Forfeiture of both Sugar and vessel.

Bounty on Refind Sugar, a bounty of four cents per pound weight is allowed on the Exportation of either Loaf or Lump Sugar. But the quantity exported must amount at least to the sum of Twelve dollars on each Exportation

payable nine months from the exportation thereof; and the master of the vessel must give bond when clearing out to produce a Certificate of the landing thereof, in a Foreign port in default of which the bounty is lost.

Sugar Unrefined. If the packages are bad you can have permission to change them for others, with the same marks and numbers, by application to the Collector and under the inspection of of an officer

Sulphur of Brimstone	- - - -		free
Sulphuric acid	- - - -	per cent.	12 $\frac{1}{2}$
Suspenders, cotton	- - - -	"	25
----- leather	- - - -	"	30
----- silk (see Silk)	- - - -		
----- worsted (see Wool)	- - - -		
Swages for Umbrellas	- - - -	"	25
Swansdown viz.			
-----, real	- - - -	"	15
-----, Imitation of wool (see Wool)	- - - -		
-----, do. silk (see Silk)	- - - -		
-----, cotton	- - - -	"	25
Swans skins	- - - -	"	15
Sweetmeats of all kinds, preserved in sugar or brandy	- - - -	"	30
Sweet wood, or Cascarella Bark	- - - -	"	15
Syrups	- - - -	"	15
T			
Table Cloths, } Cotton (see Cotton)			
or Covers } Linen	- - - -	per cent.	25
----- Oil (of cotton)	- - - -	"	30
----- Do (of silk)	- - - -	"	30
----- Woollen (see Wool)	- - - -		
Tacks, not exceeding 16 oz. per M.	- - - -	per M.	5
----- exceeding 16 oz. per M.	- - - -	per lb.	5
----- Polished	- - - -	per cent.	25
Taffia (see spirits)	- - - -		
Tailor's Irons	- - - -	"	25
Talc or Talt	- - - -	"	12 $\frac{1}{2}$
Tallow	- - - -	per lb.	1
----- Candles	- - - -	"	5
Tamarinds, dried	- - - -	per cent.	15

Tamarinds preserved	- - - -	per cent.	30
Taper Wax	- - - -	"	15
Tapes, Cotton	- - - -	"	25
—— Linen	- - - -	"	25
—— silk (see silk)	- - - -	"	
—— Thread	- - - -	"	25
—— Worsted	} (see Wool)	"	
—— Woolen			
Tapioca	- - - -	"	15
Tar (Barbadoes, so called)	- - - -	"	15
Tarr'd Cables	- - - -	per lb.	4
—— Cordage	- - - -	"	4
Tartar, cream of	- - - -	per cent.	15
—— emetic	- - - -	"	15
Teas, on importation in foreign vessels direct from China, and not entitled to the benefits of the convention with Great-Britain and other powers, being subject to a specific discriminating duty instead of the addition of ten per cent. to which all other articles are subject. It appears necessary to give the following table of duties on that article, viz.			

	In American Vessels.		In Foreign Vessels.	
From China—				
Bohea	per lb.	12	per lb.	14
Souchong and other black	"	25	"	34
Imperial, Gunpowder, and Gomee	"	50	"	68
Hyson and Young Hyson	"	40	"	56
Hyson Skin and other Green	"	28	"	38
From any other place than China,				
Bohea	per lb.	14	per lb.	15 $\frac{4}{10}$
Souchong and other Black	"	34	"	37 $\frac{4}{10}$
Imperial, Gunpowder and Gomee	"	68	"	74 $\frac{8}{10}$
Hyson and Young Hyson	"	56	"	61 $\frac{6}{10}$
Hyson Skin and other Green	"	38	"	41 $\frac{8}{10}$

Teas by the following decisions of the Treasury Department it appears that to partake of the lowest rate of duties on that article, it must be imported direct from China.

"The ship Delaware arrived at the port of Philadelphia from Canton the 6th April, 1810, laden with Teas, &c. and reported the cargo for a foreign market. She proceeded from this to Gottenburg, from whence

(not finding a market) she returned to this port again on the 21st December, 1811, without having landed any part of her cargo, from the time it had been taken on board at Canton, until after her arrival at this port."

The question arising as to what rate of duties the said Teas were subject—The case was submitted to the Treasury Department and decided as follows.

"TREASURY DEPARTMENT, COMPTROLLERS' OFFICE, }
January 22d, 1812.

"I have given to this case a careful consideration; and have felt every disposition to make the decision here accord with what seems to be your expectations, and that of the concerned. But, on consulting the precedents established on analogous cases, and reflecting upon those provisions of the law which have relation to the subject, I am constrained to declare it is my opinion that the Teas in question were, in the sense contemplated by law, brought from Europe, and that they are chargeable with duty accordingly."

(Signed,)

R. RUSH.

Teeth, ivory and others	- - -	per cent.	15
Telescopes	- - -	"	20
Teneriffe Wines	- - -	per gal.	40
Terra Japonica	- - -	per cent.	15
—— de Sienna	- - -	"	15
Teutenague	- - -		free
—— Manufactures of	- - -	per cent.	25
Thermometers	- - -	"	20
Thread, Cotton yarn or twist (see Cotton)			
—— Drill	- - -	"	25
—— Flax	- - -	"	25
—— Gloves	- - -	"	25
—— Hempen	- - -	"	25
—— Laces, veils and shade	- - -	"	12½
—— Pack	- - -	per lb.	5
—— Stockings or half do	- - -	per cent.	25
—— All other manufactures of, except ready made clothing	- - -	"	25
Thimbles of Brass	- - -	"	25
——, of Ivory	- - -	"	15
——, Gold or silver	- - -	"	12½
Thyme, essence of	- - -	"	15
——, Oil of	- - -	"	15
Ticklenburgs	- - -	"	15
Tigers (see Animals	- - -		
—— skins dressed	- - -	"	15
—— do undressed	- - -		free
Tiles for building	- - -	"	25

Time pieces or Clocks, and parts thereof	per cent.	25
Tin, Block	"	free
—, Foil	"	25
—, Jagger	"	15
—, Pigs or Bars	"	free
—, Plates of all colours	"	15
—, Sheets	"	15
—, Solution of	"	12½
—, all manufactures of, not otherwise specified or of which tin shall be a component material	"	25
Tinctures Medicinal	"	15
— Perfumery	"	30
Tinsel	"	25
Tips for Umbrellas or Parasols viz.		
— of Brass	"	25
— Bone	"	15
— Horn	"	15
— Ivory	"	15
— Plated	"	25
Tippets Feather	"	30
—, Fur	"	15
—, all others according to the component material		
Tobacco Leaf	"	15
— Stems	"	15
— Manufactured other than snuff or segars.	per lb.	10
Tokay Wine	per gal.	100
Tongues, Neats	per cent.	15
—, sounds	"	15
Tonqua or Tonka Beans	"	15
Tools of trade of Persons arriving in the United States.		free
— All others according to the component material		
Tooth Brushes	per cent.	30
— Powder	"	30
Topaz Real	"	12½
— Mock (see glass)	"	
Tortoise Shell	"	15
— all manufactures thereof	"	15
Touch Stones	"	15
Tow, Carpets and Carpeting, Mats and Floor } Cloths made thereof }	"	30

Town made Wires (Buttons)	per cent.	25
Toys, bone	"	15
— brass	"	25
— copper	"	25
— ivory	"	15
— leather	"	30
— paper	"	15
— pewter	"	25
— tin	"	25
— wood	"	30
— all others according to the component material		
Tragacanth Gum	"	15
Traces, chain	"	25
— leather	"	30
Traps, iron	"	25
— wire	"	25
— wood and iron	"	25
— wood	"	30
— all others according to the component material		
Trees		free
Trusses	"	30
Tubes for watch keys	"	25
— for clock keys	"	25
Tubs (wooden)	"	30
Tunbridge Ware	"	30
Turkey Carpets and Carpeting	p sq. yd.	50
— red	per cent.	25
— oil stones	"	15
— slips	"	15
Turmeric	"	12 $\frac{1}{2}$
Turpentine of Venice	"	15
Turtles	"	15
— shell	"	15
Turquoises	"	12 $\frac{1}{2}$
Twine, untarred	per lb.	5
Twist, cotton (see cotton)		
— flax	"	25
— hempen	"	25
— silk (see Silk)		
— worsted (see Wool)	"	
Types for Printing	"	25

U.			
Umber	- - - -	per cent.	15
Umbrellas of whatever material made	-	"	30
frames for	- - - -	"	30
sticks for	- - - -	"	30
parts thereof according to the component material, except Square Wire used in the manufacture of stretchers which pay	- - - -	"	12
Undressed Furs	- - - -		free
United States, all articles imported for the use thereof	- - - -		free
Unmanufactured Bark	- - - -		free
Wood, except herein otherwise enumerated	- - - -		free
Untarred Cordage, Yarn, Twine, Packthread, and seines	- - - -	per lb.	5
Unwrought burr stones	- - - -		free
clay	- - - -		free
V.			
Valerian Root	- - - -	per cent.	15
Valonia	- - - -	"	12 $\frac{1}{2}$
Vanilla	- - - -	"	15
beans	- - - -	"	15
Varnish of all descriptions	- - - -	"	15
Vases, china	- - - -	"	20
earthenware	- - - -	"	20
plaster of Paris	- - - -	"	15
stone	- - - -	"	20
all others according to the component material.	- - - -		
Vegetables not herein otherwise enumerated	-	"	15
Veils, lace	- - - -	"	12 $\frac{1}{2}$
Vellum (see paper)	- - - -		
Velocipedes	- - - -	"	30
Velvets, cotton (see cotton)	- - - -		
silk (see silk)	- - - -	"	
Venetian Carpets and Carpeting	- - - -	p. sq. yd	25
red	- - - -	per lb.	1
Venice Turpentine	- - - -	per cent.	15
Ventipolan handkerchiefs (see cotton)	- - - -		
Verdella	- - - -	"	12 $\frac{1}{2}$
Verdigris	- - - -	"	12 $\frac{1}{2}$
Vermicelli	- - - -	"	15

Vermillion	- - -	per cent.	15
Vessels of Copper	- - -	"	35
----- cast Iron not otherwise specified	-	per lb.	1 $\frac{1}{2}$
----- all others according to the component material	- - -		
Vials (see Apothecaries Vials)			
Vices	- - -	per cent.	25
Vicugna Skins Dressed	- - -	"	15
----- do. Undressed	- - -		free
Vigonia Wool, and manufactures of (see Wool)			
Vinegar	- - -	per gall.	8
Visiting Cards	- - -	per lb.	15
Vitriol Blue or Roman	- - -	"	4
----- Oil of	- - -	"	3
Volatile Ammonia	- - -	per cent.	15
W			
Wafers	- - -	per cent.	30
Walking sticks or Canes	- - -	"	30
Walnuts	- - -	"	15
Wares, Cabinet	- - -	"	30
-----, China	- - -	"	20
-----, Earthen	- - -	"	20
-----, Glass (see Glass)	- - -		
-----, Gilt (see Gilt wares)	- - -		
-----, Iron (see Iron)	- - -		
-----, Japanned	- - -	"	25
-----, Lacquer'd on Iron	- - -	"	25
-----, do. on Wood	- - -	"	30
-----, Plated	- - -	"	25
-----, do. for Coach and Harness Furniture.	- - -	"	25
-----, Stone	- - -	"	20
-----, Tin	- - -	"	25
-----, Wooden	- - -	"	30
-----, For wares generally, see Manufactures or the articles of which the wares are composed under their various heads.			
Warming Pans, viz.			
----- Brass			
----- Copper			
----- do. with Brass lids	} -	"	25
Washes	- - -	"	30
Water Monkeys	- - -	"	20
Watches, Real and parts thereof	- - -	"	12 $\frac{1}{2}$
-----, Toy of Lead, Tin &c.	- - -	"	25

Watches, Do. of Copper	- - -	per cent.	25
—, Chrystals	- - -	"	12 $\frac{1}{2}$
—, Keys for	- - -	per cent.	25
—, Tubes for Keys	- - -	"	25
Water, Cologne	- - -	"	30
—, Colours	- - -	"	15
—, Orange Flower	- - -	"	15
—, Lavender	- - -	"	30
—, Rose	- - -	"	30
—, Seltzer and other Mineral	- - -	"	15
Wax, Bees	- - -	"	15
—, Candles	- - -	per lb.	3
—, Sealing	- - -	per cent.	15
—, Tapers	- - -	"	15
—, All Manufactures of, Candles excepted.	- - -	"	15
Wearing Apparel in actual use	- - -	free	
— otherwise	- - -	per cent.	30
Web, Diaper	- - -	"	25
—, Flax	- - -	"	25
—, Girding	- - -	"	25
—, Hempen	- - -	"	25
—, Straining (see Wool)	- - -		
—, Worsted (see Wool)	- - -		
Weights, Brass	- - -	"	25
—, Castings Iron, (see Iron)	- - -		
—, Do. with Wrought rings	- - -	"	25
—, Iron Manufactured	- - -	"	25
—, Lead	- - -	"	25
Weld (a Dyeing Drug)	- - -	"	12 $\frac{1}{2}$
Whalebone	- - -	"	15
Wheat	- - -	per bush.	25
— Flour	- - -	per cwt.	50
Whet Stones	- - -	per cent.	15
Whips	- - -	"	30
Whip Cord	- - -	"	15
Whiskey (see spirits)	- - -		
White Paris	- - -	per lb.	1
— Lead dry or ground in oil	- - -	"	4
— Clayed or powdered sugar	- - -	"	4
Whiting	- - -	"	1
Wigs, Hair	- - -	per cent.	15
—, Welsh or Woollen (see Wool)	- - -		
Wildbores	- - -	"	25
Willow, Baskets and all other articles of	- - -	"	30

Windowblinds, Reed	-	-	-	per cent.	30
-----, Wood	-	-	-	"	30
-----, All others according to the component material					
Window Glass, viz.					
----- not exceeding 8×10 inches				per 100	300
----- do. do 10×12				square	350
----- exceeding 10×12				feet:	400
<i>Provided.</i> All window glass imported in Plates uncut, shall be chargeable with the highest rate of Duty.					
Windsor soap	-	-	-	per cent.	30
Wine Lees	-	-	-	"	12½
Wines, Claret in casks	-	-	-	per gal.	15
-----, do. in bottles	-	-	-	"	30
-----, Burgundy	-	-	-	"	100
-----, Champagne	-	-	-	"	100
-----, Frontignac in bottles	-	-	-	"	30
-----, Hock	-	-	-	"	100
-----, Madeira	-	-	-	"	100
-----, Muscatel in bottles	-	-	-	"	30
-----, Rhenish	-	-	-	"	100
-----, Sherry	-	-	-	"	60
-----, St. Lucar	-	-	-	"	60
-----, Tokay	-	-	-	"	100
-----, other Wines not enumerated when imported in Bottles or Cases	-	-	-	"	30
-----, Lisbon, Oporto and other wines of Portugal and Sicily	-	-	-	"	50
-----, Teneriffe, Fayall, and other Wines of the Western Islands	-	-	-	"	40
-----, All other Wines when imported otherwise than in bottles or cases, Say:					
-----, Claret	-	-	-		
-----, Colmenar	-	-	-		
-----, Frontignac	-	-	-		
-----, Malaga	-	-	-		
-----, Muscatel	-	-	-		
-----, Perry, &c. &c.	-	-	-		
<i>Note.</i> On Wine in bottles in addition to the above duty the bottles pay a duty of 2.00 per Gross: and five bottles are computed equal to One Gallon.					
<i>Remark.</i> A Reduction of Duties, is allow-					

ed for any extraordinary Leakage or breakage, being thereby considered as damaged, <i>Provided</i> , the claim is made <i>and</i> , an appraisement estimated within ten days from the landing as required in all cases of damaged goods.			
Wire, Bottlers	- - - - -	per cent.	25
—, Brass	- - - - -	"	25
—, Copper	- - - - -	"	25
—, Iron or Steel, not exceeding No. 18		per lb.	5
—, do. exceeding No. 18		"	9
—, Do. Square used in the manufacture of stretchers for umbrellas	- - - - -	per cent.	12
Wood	- - - - -	"	12 $\frac{1}{2}$
Wood, Box	- - - - -	}	free
—, Brazil	- - - - -		
—, Braziletto	- - - - -		
—, Log	- - - - -		
—, Fustic	- - - - -		
—, Nicaragua	- - - - -		
—, Sandal	- - - - -		
—, Sassafras	- - - - -	}	30
—, Screws (see Screws)	- - - - -		
—, All Manufactures of unless otherwise enumerated	- - - - -	"	
Wool, all manufactures of, or of which wool shall be a component part; (except worsted stuff good and blankets, and such manufactures of wool, not including Flannels and Baizes the actual value of which, at the place whence imported, shall not exceed thirty three and a third cents per square yard) until the 30th, of June, 1825		"	30
After the 30th, June, 1825.	- - - - -	"	33 $\frac{1}{3}$
—, Blankets	- - - - -	}	25
—, Worsteds Goods	- - - - -		
all other (Flannels and baizes excepted) the actual value of which at the place where imported shall not exceed 33 $\frac{1}{3}$ cents per square yard.			
if exceeding 33 1-3 cents per sq. yd.		"	30
—, Unmanufactured, (provided the actual value thereof, at the place whence imported, exceed ten cents per pound) until the first day of June, 1825.	- - - - -	per cent.	20

—, afterwards until the first of June, 1826,	per cent.	25
—, afterwards	"	30
Wool, all, the actual value of which, at the place whence imported, shall not exceed ten cents per pound	per cent.	15
—, Stockings of, (see all manufactures of wool)		
—, Caps or hats of	"	30
—, Carpets or carpeting of	pr sq. yd	20
Woollen, ready made clothing	per cent.	30
Wormwood, oil of	"	15
Worsted Stuff Goods, of worsted only	"	25
Wrought Burr stones	"	15
Y		
Yams	per cent.	15
Yarns, Cordage (see Cordage)		
—, Cotton (see Cotton)		
—, Flax	"	25
—, Hemp	"	25
—, Worsted (see Wool)		
Yeast	"	15
Yellow, Berries	"	12½
—, Kings Patent	"	15
—, Ochre	per lb.	1
Young Fustic	per cent.	15
— Hyson Tea (see Teas)		
Z		
Zinc, in Blocks		free
—, do. in sheets for sheathing		free
—, All Manufactures of, Except for sheathing.	"	25

DRAWBACKS.

To entitle importations to the benefit of drawback, the vessel in which the goods are laden must have cleared at the Custom-House for a foreign port, and be actually on her voyage within one year from the date of importation of the goods so exported. Wines and distilled spirits to retain the right of drawback must, on arrival, be declared in a special entry for exportation, and be deposited in the public stores until exported.

Twenty days is allowed from the clearance of the vessel for signing the export bond, to produce the certificate of the goods, having been landed in a foreign port, in default of which the drawback is inevitably lost.

The amount of duties on each exportation must amount to at least 50 dollars on the same importation and distinctly on the articles of salt, teas, wines, spirits and other goods, and the packages must not be broken, but precisely the same in quantity, quality, package and contents as when imported, unavoidable leakage or wastage excepted.

Any goods, wares, or merchandise of the growth or manufacture of the United States which may have been exported to a foreign port or place, and brought back to the said States, and upon which no drawback, bounty, or allowance has been paid, no duty shall be demanded: *Provided*, that the regulations prescribed for ascertaining the identity of such goods, wares, and merchandise, be observed and complied with.

TRADE WITH FRANCE.

IT will be seen that goods, ware and merchandise, imported in foreign vessels, which have not been placed by treaty or special acts of congress on an equality with vessels of the United States, are subject to an addition of ten per cent. to the duties imposed on goods, wares and merchandise, if imported in vessels of the United States, or in vessels entitled by treaty, &c. to equal benefits. But by this is not to be understood French vessels, when importing articles of the growth, produce or manufacture of France, the duties on which are to be regulated by the treaty with that country, signed the 24th June, 1822 ; according to which, such articles, thus imported, are at present liable to an additional duty not exceeding \$ 3 $\frac{75}{100}$ per ton of merchandise, over and above the rates paid on similar articles when imported in vessels of the United States, but importations in French vessels, of articles not the growth, produce or manufacture of France, are liable to the usual discriminating duty of ten per cent, between importations in foreign, and importations in American vessels.

PAYMENTS AND CREDITS

ON THE

Importation of Merchandise.

On each importation of articles subject to either specific or ad valorem duties, and whereon the duty does not amount to fifty dollars, must be paid in cash.

On each importation, the duties whereon amount to fifty dollars or upwards, the following credits are allowed on giving bonds with security to the satisfaction of the collector of the Revenue. Or the importer may pay the duties at the time of entry and be entitled to a discount on the amount thereof at the rate of four per cent. per annum.

No bonds can be received unless the principal is a resident of the United States and the sureties, citizens thereof.

CREDITS.

On Brandy and other spirits, if entered for home consumption, the same credit is allowed as on other goods (except salt and wines.) If entered for the benefit of debenture a credit in equal payments of 3, 10, & 12 months is allowed from the day of taking the same from the public stores, provided in no case the term of credit shall exceed 12 months from the date of entry of the vessel.

On Wines 12 months from the entry of vessel.

On Salt 9 months from the entry of vessel.

On Teas from any other place than direct from China, the same credit as on other goods (salt and wines excepted)

If direct from China and not entered for long credit one-half in 6 months, one-fourth in 9 months, one fourth in 12 months.

If entered for benefit of long credit they may be stored (at the importers risk and expence) for two years when the whole duties thereon will be due and payable, but if previously taken out in whole or in part, the following credits are allowed from the time of their being withdrawn.

On duties amounting to 100 dollars or less, 4 months.

On duties exceeding 100 dollars and not more than 500, 8 months.

On duties exceeding 500 dollars. 12 months.

But the term of payment in no case to exceed two years from the entry of the vessel.

On goods other than Spirits, Wines, Salt or Teas, if from Europe, one third in 3 months, one-third in 10 months, one-third in 12 months.

If from the West Indies or any other place on the eastern shores of America north of the Equator or in its adjacent seas, bays and gulfs, one-half in 6 months, one-half in 9 months.

If from any other place than Europe and the West Indies, one-third in 3 months, one-third in 10 months, one-third in 12 months.

TABLE

OF

FOREIGN MONIES:

WITH THEIR RESPECTIVE VALUES, AS ESTIMATED AT THE
CUSTOM-HOUSE IN PHILADELPHIA.

NOTE. The Monies to which asterisks are attached the values are fixed by law.

Blue or Current Dollar of Denmark according to the exchange on London.		
Franc of France		18½
Note. 80 Francs is equal to 8 Livres.		
— add to the product	pr. ct.	1½
Guilder of Antwerp	cts.	40
— United Netherlands		40
Trieste		48
*Livres of France		18½
— Leghorn, effective		15½
*Mark Banco of Hamburg		33½
*Milrea of Portugal		124
— of Brazils		124
Ounce of Sicily		246
*Pagoda Star of India		184
Pezzo of Leghorn, (in silver)		90
Piastre of Smyrna, according to the value when compared with the Spanish Dollar, and averages generally about		14
*Pounds Sterling of G. Britain and Scotland		444
— of Ireland		410
— of Halifax		400
— of Bermuda		300
Pounds Sterling of Jamaica		300
— of Antigua		222
— of Barbadoes		320
— of N. Providence		250
*Real of Plate of Spain		10
— ⅛ of a Dollar of do.		12½
— Velon of do.		5
*Rix Dollar of Bremen		75
— — — — — Hamburg		100
— — — — — Denmark		100

Table, Continued.

• Rix Dollar of Sweden	-	-	-	-	-	-	-	cents.	100
— Saxony	-	-	-	-	-	-	-	"	68
— Berlin, current	-	-	-	-	-	-	-	"	68
Rouble of Russia, viz.								"	
— silver (generally	-	-	-	-	-	-	-	"	70
— paper according to the rate of exchange on London								"	
averages generally about	-	-	-	-	-	-	-	"	18½
Rupee of Bengal	-	-	-	-	-	-	-	"	50
— of Bombay	-	-	-	-	-	-	-	"	50
— of Calcutta	-	-	-	-	-	-	-	"	50
Tale of China	-	-	-	-	-	-	-	"	148

And all other denominations of money in value as nearly as may be to the said rates, or to the intrinsic value thereof, compared with money of the United States.

Extract of an Act of Congress, passed 3d March, 1801.

Invoices of all goods imported into the United States, and subject to a duty ad valorem, shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such goods in such foreign currency or currencies, without any respect to the value of the coins of the United States or foreign coins which now are or shall be by law made current within the United States in such foreign place or country.

RESTRICTIONS.

No goods, wares or merchandise, of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port or place, in any other manner than by the sea, nor in any ship or vessel of less than *thirty tons burthen*, agreeably to the mode of ascertaining American tonnage, except in certain districts on the Northern, North-Western and Western boundaries of the United States, adjoining to the dominions of Great Britain in Upper and Lower Canada, and the districts on the rivers Ohio and Mississippi.

No beer, ale or porter to be imported in casks or packages, of less capacity than 40 *gallons beer measure*; or if in bottles in packages less than six dozen, under penalty of forfeiture, with the ship or vessel.

No refined lump or loaf sugar shall be imported into the United States from any port or place, except in ships or vessels of the burthen of *one hundred and twenty tons* and upwards, and in casks or packages containing each not less than *six hundred pounds*, on pain of forfeiting the said ship or vessel, and the lump or loaf sugar imported therein, except in such casks or packages as aforesaid.

No distilled spirits (arrack and sweet cordials excepted) to be imported in casks or vessels of less capacity than *ninety gallons wine measure*, on pain of forfeiture with the ship or vessel, nor in casks or vessels which have been marked pursuant to any law of the United States, on pain of forfeiture of the said refined loaf or lump sugar and distilled spirits, together with the ship or vessel: *Provided*, That the forfeiture shall not be incurred on "any casks imported or brought into the United States in other ships or vessels aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the seamen on board of such ship or vessel, and shall not exceed the quantity of four gallons for each seamen;" and which shall, at the time of entry of the said vessel, be inserted in the manifest as the sea-stores of such ship or vessel.

TARES

As regulated by the Chamber of Commerce of Philadelphia.

At a meeting of the chamber held on the 13th inst. to take into consideration a proposition of the body of grocers of the city and county of Philadelphia, having for its object a more liberal system of tares and allowances on gross articles, and the regulation of weights and drafts, the following system was adopted, and is to be considered established for the government of sellers and purchasers in this port and market; to take effect from the 2d day of August next.

1. That Sugar, Rice, Cocoa, Copperas, Allum, Brimstone, Shot, lead, and all other articles heretofore sold by the cwt. (112 lbs.) shall hereafter be sold by the decimal hundred (100 lbs.)

2. That articles of domestic manufacture or country produce shall in all cases be subject to actual tare, and no charge shall be made for original packages containing such articles.

3. That tares on the succeeding articles shall be allowed as follows.

Sugar in hhd. and tierces, 12lb. per 100 lb. American flour, bbls. 22lb. each, (Cuba) boxes 15 lb. per 100lb.; bags and all other packages the actual tare.

Coffee, in American flour bbls. 20lb. each; single linen, gunny, or grass bags, 2lb. per 100lb.—All other packages the actual tare.

Pepper, in single linen or gunny bags, 2lb. per 100lb.—All other packages the actual tare.

Pimento, in linen bags, 3lb. per 100lb. All other packages the actual tare.

Rice, in tierces and half tierces 10lb. per 100lb.

Copperas, in hogsheads, 10lb. per 100lb. All other packages the actual tare.

Green Teas, in quarter chests, 19lb. each; half chests 12lb. each. All other packages the actual tare.

Souchong Teas, in quarter chests 22lb. each. All other packages the actual tare.

Cassia, in matts, 9lb. per 100lb; in boxes and all other packages the actual tare.

Indigo, Allum, Ginger, Brimstone, Nutmegs, Mace, Cloves, Almonds, Cheese, Soap, Candles, Chocolate, Cocoa, Currants, Figs, Prunes, Starch, and all other articles, the actual tare.

4. That no allowance for Drafts as hitherto claimed, on Sugars in hogsheads and other gross articles, shall in any case be made, and that they are to be considered as totally abolished.

Attest, JOHN VAUGHAN, Sec'y.

Philadelphia, 15th July, 1824.

TARES AND DRAFTS

ALLOWED ON

PACKAGES,

AT THE

CUSTOM HOUSE IN PHILADELPHIA.

NOTE. Those articles to which asterisks (*) are attached, the tares are fixed by law.

Almonds - - - - -	real tare.	
Alum in casks - - - - -	per cent.	12
*Candles - - - - -	per cent.	8
Cassia, in chests - - - - -	lbs. each.	14
in mats (average about 8 to 10 per cent.)	real tare.	
*Cheese, in boxes - - - - -	per cent.	20
* in hampers - - - - -	per cent.	10
*Chocolate in boxes - - - - -	per cent.	10
Cinnamon in chests - - - - -	real tare.	
in mats - - - - -	real tare.	
Cloves in chests - - - - -	real tare.	
*Cocoa in bags - - - - -	per cent.	1
* in casks - - - - -	per cent.	10
in seroons (average about 10 per cent.)	real tare.	
*Coffee in bags - - - - -	real tare.	2
* in bales - - - - -	real tare.	3
* in casks - - - - -	real tare.	12
*Cotton in bales - - - - -	real tare.	2
* in seroons - - - - -	real tare.	6
Currants in boxes - - - - -	real tare.	
in casks - - - - -	per cent.	12
Figs in boxes - - - - -	real tare.	
of fraills (average about 2 to 3 lbs. each)	real tare.	
Gunpowder in casks - - - - -	real tare.	
*Indigo in bags - - - - -	real tare.	3
* in barrels - - - - -	real tare.	12
in cases - - - - -	real tare.	
* in casks other than barrels - - - - -	real tare.	15
* in mats - - - - -	real tare.	3
* in seroons - - - - -	real tare.	10
Lead, dry or ground in oil, in casks, average dry 6 per cent., do. in oil 8 per cent.	real tare.	
Mace in cases - - - - -	real tare.	
*Nails in casks - - - - -	real tare.	8
Nutmegs in boxes - - - - -	real tare.	
in casks - - - - -	real tare.	

Table, Continued.

*Pepper in bags	-	-	-	-	-	-	real tare.	2	
— in bales	-	-	-	-	-	-	real tare.	5	
— in casks	-	-	-	-	-	-	real tare.	12	
*Pimento in bags	-	-	-	-	-	-	real tare.	3	
*— in casks	-	-	-	-	-	-	real tare.	16	
*— in mats	-	-	-	-	-	-	real tare.	5	
Plums in boxes	-	-	-	-	-	-	real tare.		
Prunes in boxes	-	-	-	-	-	-	real tare.		
Raisins in boxes	-	-	-	-	-	-	real tare.		
— in casks (12 per cent.) or	-	-	-	-	-	-	real tare.		
— in drums (3 lbs each) or	-	-	-	-	-	-	real tare.		
— in jars (average about 5 lbs)	-	-	-	-	-	-	real tare.		
*Salts, Glauber, in casks	-	-	-	-	-	-	per cent.	8	
*Shot in casks	-	-	-	-	-	-	per cent.	3	
— in bags	-	-	-	-	-	-	real tare.		
*Soap in boxes	-	-	-	-	-	-	real tare.	10	
Steel in bands	-	-	-	-	-	-	none.		
— in tubs	-	-	-	-	-	-	real tare.		
*Sugar, other than Loaf, in bags	-	-	-	-	-	-	real tare.	5	
— in boxes	-	-	-	-	-	-	real tare.	15	
— in canisters	-	-	-	-	-	-	real tare.		
*— in casks	-	-	-	-	-	-	real tare.	12	
*— in mats	-	-	-	-	-	-	real tare.	5	
*Tea, Bohea, in whole chests	-	-	-	-	-	-	lbs. each	70	
*— do. in half do.	-	-	-	-	-	-	lbs. each.	56	
*— do. in quarter do.	-	-	-	-	-	-	lbs. each.	20	
*— Hyson	}	in boxes of the usual size of 70					}	lbs. each.	20
*— Hyson Skin		lbs. or upwards							
— do. in half boxes	-	-	-	-	-	-	real tare.		
— do. in 10 catty boxes	-	-	-	-	-	-	real tare.		
— Imperial	}	in chests of usual size of 110 to 115 lbs					}	lbs. each.	20
— Gunpowder									
— Gomec	}						}	real tare.	
— do. in half chests									
— do. in 10 catty boxes	-	-	-	-	-	-	real tare.		
*— Souchong	}	in boxes	{	of between 50. & 70 lbs.			}	lbs. each.	18
*— Campey				of 80 lbs.					
*— Congo									
— do in boxes over 80 lbs.	-	-	-	-	-	-	lbs. each.	22	

On all other goods according to the invoice tare or actual weight of the package. *Provided always*, that when the original invoice is produced at the time of making the entry, and the tare or tares appear therein, it shall be lawful to estimate the said tare or tares according to such invoice. But if not determined at the time of entry, the tares specified in the preceding table shall be granted and allowed.

NOTE. Real Tare cannot be claimed on articles on which the Tare is fixed by law, unless specified in the invoice produced at the time of entry.

DRAFTS.

On any quantity not exceeding 1 cwt. or lbs.	112	- - - -	1	lbs.
Do. exceeding 1 do. and exceeding 2 cwt.	2			
Do. do. 2 do.	3	do.	3	do. - 3
Do. do. 3 do.	10	do.	10	do. - 4
Do. do. 10 do.	18	do.	18	do. - 7
Do. exceeding	18	do.	18	do. - 9

BOUNTIES.

Rum manufactured in the United States: Refined sugar; Pickled fish: for the bounty allowed on the exportation and particulars relating thereto, see the articles under their different heads in the Tariff.

Articles on which the packages if bad may be changed for others, by application to the collector and under the inspection of an officer of the customs:

Cocoa, Coffee, Liquors in casks, Sugars other than refined.

The packages must be marked and numbered to conform to those on the packages of original importation.

PORTS AND PLACES

Through which Goods may be transported partly by land and water for benefit of debenture.

Goods may be transported coastwise, or by land, for the benefit of drawback, between Boston and Newport via Taunton, and Rhode Island Bridge; between Boston and Salem and Beverly, Boston and Newburyport, Boston and Ipswich, Boston and Marblehead by the turnpike or other main road; between Boston and Providence by the post road; between Boston and Bristol, R. I. by the way of Dighton and Taunton.

Goods may be transported, coastwise, for the benefit of drawback, partly by land and partly by water, from the port of Philadelphia, by way of Burlington, Bordenton, Lamberton, or New Brunswick and South Amboy to New York, or from the port of New York, by the way of South Amboy, New Brunswick or Lamberton, Bordenton or Burlington, to Philadelphia; or from the port of Philadelphia, by the way of Wilmington, Newport, Christiana Bridge, New Castle, Port Penn, or Apoquinimink and Elkton, Frenchtown or Bohemia, to Baltimore; or from the port of Baltimore, by way of Elkton, Bohemia or Frenchtown, and Port Penn, Apoquinimink, New Castle, Christiana Bridge, Newport or Wilmington to Philadelphia.

“Any goods, wares or merchandise, which lawfully might be transported to or from the city of Philadelphia and Baltimore, by the way of Elkton, Bohemia, or Frenchtown, and Port Penn, Apoquinimink, New Castle, Christiana Bridge, Newport or Wilmington, shall and may lawfully be transported to and from the city of Philadelphia and Baltimore, by the way of Apoquinimink and Sassafras river.”

Goods imported into the district of Delaware may be transported as above.

When goods are laden on board of wagons, the same formalities are required as when shipped on board of vessels.

By the above routes, goods may be sent from the port of importation to another port for exportation, and from thence to a foreign port and be entitled to drawback, but goods may be shipped coastwise (that is round by water) to two different ports for exportation, and preserve the drawback on being shipped to a foreign port from the second port coastwise.

Goods, Wares or Merchandise imported from foreign ports or places, on which no drawback can be recovered on exportation.

When shipped to any state or territory adjoining the United States, always excepting the North West coast of America.

When shipped in vessels of less than 30 tons burthen.

When the exportation is not made and the vessel cleared and actually on her voyage within the period of one year from the date the goods so shipped were imported into the United States. Note the date of importation is the date of the entry of the vessel in which the goods arrived.

No drawback is allowed on the additional duty of 10 per cent. to which goods are subject when imported in foreign vessels not entitled to the benefit of the convention with foreign powers.

The following articles are not entitled to drawback on exportation under any circumstances whatever.

Butter, Fish of every denomination, dried, pickled or salted ; Fish oil of all kinds, playing cards, provisions salted of every description.

The drawback is lost on all goods, unless at the time of exportation they are the same in quantity, quality, packages and contents as when imported.

Manufacturers of goods, and merchants residing in foreign ports, *will take notice*, that in all cases where the goods are shipped by order and for account of resident citizens of the United States no consular certificate is necessary, but when goods are sent for foreign account or for account, of a citizen of the United States absent therefrom when the goods may arrive, a consular certificate is then indispensable ; due care should be taken to transmit regular and correct invoices and account of charges by the vessel on board which the goods are laden for a port in the United States, otherwise considerable difficulties will be experienced.

CUSTOM-HOUSE FEES.

On Entrance from Foreign Ports.

The annexed Tonnage Duty is applicable to American vessels, navigated according to law, or to foreign vessels entitled to the benefit of the convention with Great Britain and other powers.

TONNAGE DUTY per ton.	S	00	6
HOSPITAL DO. (on American vessels only) each officer or Seamen only per month	00	20	
ENTRANCE FEE. —To Collector and Naval Officer, whether in ballast or cargo, viz.			
If under 100 tons burthen	1	50	
Over 100 do do	2	50	
FEES TO SURVEYORS. See Table of "Surveyor's Fees."			

On Clearance to a Foreign Port.

In the clearance of American or Foreign vessels, no other distinction of charges arise than results from a variety of documents as specified in the annexed, required by former and not by latter.

CLEARANCE FEE , whether in ballast or cargo, viz.			
If under 100 tons burthen	1	50	
Over 100 do do	2	50	
SEA LETTER. (on American vessels only, and not granted except to vessels bound round the Cape of Good Hope)	00	80	
CREW LIST AND BOND , (on American vessels only)	00	65	
REGISTER AND BOND , (on American vessels and in cases only where a new register is required)	2	25	
PASSPORT AND BOND. (only granted to American vessels when bound across the Atlantic Ocean.	10	40	
DUTY OUTWARD , to which vessels are not subject when bound to the West Indies, ports adjacent thereto, or to South America. <i>Note.</i> If a vessel clears for either of said places and on her return it appears she had proceeded to a port or place other than as above excepted, she will, on her arrival in the United States be subject to the payment of inward duty.	4	00	
BILL OF HEALTH ,	00	20	
ENDORSEMENT on change of master, viz.			
On the register	1	00	
On the passport, if any	1	00	

	\$	CTS
<i>ARMAMENT BOND</i> on American armed merchant vessels only	00	40

Registered and Foreign Vessels entering Coastwise.

<i>TONNAGE DUTY</i> on American registered vessels navigated according to law, or on foreign vessels entitled to the benefit of the convention with foreign powers having cargo on board, unless in continuance of voyage* per ton	00	6
<i>ENTRANCE FEE</i> to collector and naval officers	1	50
<i>SURVEYORS FEE</i> , see "Table of surveyor's fees"		

* On a continuance of a voyage to ports within the United States for the purpose of discharging the original cargo, the tonnage duty is paid once only.

Registered and Foreign Vessels Clearing Coastwise.

<i>CLEARANCE</i> of American registered or Foreign vessels	1	50
<i>BOND</i> if with Foreign goods on board in continuation of voyage	00	40

On American vessels not registered or not being navigated according to law, by having, if on a Foreign voyage, all her officers and at least two-thirds of the crew. And if on a coasting voyage all her officers and at least three fourths of her crew *proved American citizens*; And on Foreign vessels not entitled to the benefit of the convention with Great Britain and other Foreign powers.

<i>TONNAGE DUTY</i> per ton	00	50
<i>LIGHT MONEY</i>	00	50
<i>ENTRANCE FEE</i> to collector and naval officers viz.		
If under 100 tons burthen	1	50
over 100 do. do.	2	50

Surveyor's Fees.

In the case of a new American vessel, or alteration in her construction, and on the entrance of a Foreign vessel.

	\$	CTS.
For admeasurement and certifying the same, on vessels registered of 100 tons burthen or under per Ton	00	01
do. above 100 do. and not exceeding 200 tons (whole fee)	1	50
exceeding 200 do. do. -	2	00
on vessels enrolled; of 5 tons and under 20 tons burthen do.	00	50
20 do. do. 70 do. do. do.	00	75
70 do. do. 100 do. do. do.	1	00
100 and upwards do.	1	50
For all other services to be performed on board of any ship or vessel having goods on board subject to duty,		
If less than 100 tons burthen -	1	50
If 100 do. or upwards -	3	00
In ballast or not having Goods subject to duty -	00	67

Vessels under Coasting Licenses.

Tonnage duty on each license granted per ton	0	6
Hospital duty during the time employed per month	00	20
Enrolment and Bond -	00	75
License and do. viz. If under 20 tons -	00	25
do 100 do. -	00	50
upwards 100 do. -	1	00
Endorsement on change of master, viz. on license -	00	20
on enrolment -	00	20
Entrance or clearance, viz. under 50 tons -	00	25
over 50 do. -	00	50

Goods, Wares and Merchandise.

Each official bond -	00	40
Each Permit for landing goods -	00	20
do. do. for shipping do. -	00	30
Certificates for debenture and of all other descriptions	00	20

An Appendix

TO THE PRECEDING TARIFF,

Is also this day Published and for sale at the Office of

JOHN H. BARNES,

(Opposite the Custom-House,)

PHILADELPHIA.

CONTAINING :

Law designating the Flag of the United States.	Warden's office.
Acts of Congress now in force regulating the duties on Imports and Tonnage.	Rates of Pilotage.
Commercial Regulations and conventions with foreign powers.	Navigation Laws.
Laws respecting Foreign Armed and Merchant vessels.	Naturalization Laws.
Coasting Law of the United States.	Post Office law in relation to Foreign letters.
Ports of entry for vessels.	Table of Cordage.
Law relative to passengers ships.	Table of Cables.
Regulations of the port of Philadelphia.	Documents required in cases of damaged goods.
	Computation of Tonnage.
	Rates of Commissions.
	Rates of Storage.

TO WHICH IS ADDED

An address to Owners, Masters of Vessels and Supercargoes, on the subject of Liability, Liens on Vessels, Casualties at Sea, Damage to Cargo, and other interesting and important information.

<i>Price of Tariff in Pamphlet form</i>	<i>75 cents.</i>
<i>Do. of Appendix in do.</i>	<i>75 cents.</i>

Or neatly bound and lettered, \$1 50.

APPENDIX,

CONTAINING

A DIGEST

OF THE MOST IMPORTANT

Revenue, Commercial & Maritime Laws

OF THE

UNITED STATES OF AMERICA.

COMPILED BY

JOHN H. BARNES,

SHIP AND INSURANCE BROKER, PHILADELPHIA.

Copy-Right secured according to Law.

1824.

ADVERTISEMENT.

IN comprising in a small compass, a Digest of the most important Revenue, Commercial and Maritime Laws of the United States, and adding thereto such information as I considered interesting to Merchants, Supercargoes, and Masters of Vessels, I did not contemplate inserting all the practical forms incident to the operation of those Laws, but had solely in view the object of affording to Foreign Merchants and persons at a distance, such correct information as might guide them in the outset of their enterprises, and in the event of difficulty in their prosecution; enable them to adopt such precautionary steps, and furnish themselves with such documents as to avert the penalty of the Revenue Laws; and in cases of Maritime casualty, to proceed with a due and impartial observance to the just rights of all parties concerned.

I must here advert to a too common idea prevailing in cases of shipwreck, that when owners or shippers are insured, a course of proceeding is to be adopted different from that to be observed in cases of non-insurance—such erroneous impressions ought certainly to be removed, and a conduct reprobated that could act on an opinion, that underwriters are *fair game*.

Should this publication meet with a favourable reception, I purpose, at some future time, devoting a few leisure hours to enlarge on that part of the subject that relates to Averages and Partial losses.

JOHN H. BARNES.

AN ACT

To establish the Flag of the United States.

BE it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the fourth day of July next, the flag of the United States be thirteen horizontal stripes, alternate red and white: that the union be twenty stars, white in a blue field.

Sect. 2. And be it further enacted, That, on the admission of every new state into the union, one star be added to the union of the flag; and that such addition shall take effect on the fourth day of July then next succeeding such admission.

Approved 4th April, 1818.

AN ACT

To amend the several Acts for imposing Duties on Imports.

Approved the 22d of May, 1824.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-four, in lieu of the duties now imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

First. On sail duck, oznaburgs, burlaps, and ticklenburgs, a duty of fifteen per centum ad valorem.

On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: Provided, That, on all manufactures of wool, except flannels and baizes, the actual value of which, at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

Second. On all manufactures, not herein specified, of cotton, flax, or hemp, or of which either of these materials shall be a component part; and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem; on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which, at the place whence imported, with the addition of twenty per centum, if imported from the Cape of Good Hope, or any place beyond it; and of ten per centum, if imported from any other place, shall be less than thirty cents per square yard, shall, with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly. And all bleached or colored cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided, also*, That the provisions of this act shall not apply to, or be enforced against, importations of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing.

Third. On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-five; afterwards, a duty of twenty-five per centum ad valorem, until the first June, one thousand eight hundred and twenty-six; afterwards a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more.

Fourth. On all Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass, and on all flats, braids, or plats for making of hats or bonnets, a duty of fifty per centum ad valorem: *Provided*, That all Leghorn hats and bonnets, and all hats or bonnets of straw, chip, or grass, which, at the place whence imported, with the addition of ten per centum, shall have cost less than one dollar each, shall, with such addition, be taken and deemed to have cost one dollar each, and shall be charged with duty accordingly.

Fifth. On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, lead, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem.

On bolting cloths, fifteen per cent. ad valorem ;

On hair cloth and hair seating, thirty per centum ad valorem.

On marble, and all manufactures of marble, thirty per centum ad valorem ;

On all paper hangings, forty per centum ad valorem ;

On coach laces, of cotton, or other material, thirty-five per centum ad valorem ; on all other laces, twelve and a half per centum ad valorem ;

On lead, in pigs, bars, or sheets, two cents per pound ;

On leaden shot, three and one half cents per pound ;

On red or white lead, dry, or ground in oil, four cents per pound ;

On Brussels, Turkey, and Wilton carpets and carpeting, fifty cents per square yard :

On all Venetian and ingrain carpets or carpeting, twenty five cents per square yard ;

On all other kinds of carpets and carpeting, of wool, flax, hemp or cotton, or parts of either, twenty cents per square yard ;

On oil cloth carpeting, and on oil cloths, of every description, a duty of thirty per centum ad valorem :

On all other carpets and carpeting, mats, and floor cloths, made of tow, flags, or any other material, a duty of thirty per centum ad valorem ;

On hemp, at the rate of thirty-five dollars per ton ;

On tarred cables and cordage, four cents per pound ;

On untarred cordage, yarns, twine, pack-thread, and seines, five cents per pound ;

On cotton bagging, three cents and three-fourths of a cent per square yard ;

On iron, in bars or bolts, not manufactured, in whole or in part by rolling, ninety cents per hundred and twelve pounds ;

On round iron, or braziers' rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive ; and on iron, in nail or spike rods, slit ; and on iron, in sheets, and hoop iron ; and on iron, slit or rolled, for band iron, scroll-iron, or casement rods, three cents per pound ;

On iron spikes, four cents per pound ;

On iron nails, cut or wrought, five cents per pound ;

On tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand ; exceeding sixteen ounces to the thousand, five cents per pound

On iron or steel wire, not exceeding number eighteen, five cents per pound; over number eighteen, nine cents per pound;

On square wire, used in the manufacture of stretchers for umbrellas, twelve per centum ad valorem;

On anvils and anchors, two cents per pound;

On iron cables or chains, or parts thereof, three cents per pound; and no drawback shall be allowed on the exportation of iron cables, or parts thereof:

On mill cranks and mill irons, of wrought iron, four cents per pound;

On mill saws, one dollar each;

On blacksmith's hammers and sledges, two and a half cents per pound;

On muskets, one dollar and fifty cents per stand;

On rifles, two dollars and fifty cents each;

On all other fire arms, and on side arms, thirty per centum ad valorem;

On cutting knives, scythes, sickles, and reaping hooks, spades and shovels, of iron or steel, thirty per centum ad valorem;

On screws of iron, weighing twenty-five pounds, or upwards, thirty per centum ad valorem;

On screws of iron, for wood, called wood screws, thirty per cent. ad valorem;

On vessels of cast iron, not otherwise specified, one and a half cents per pound;

On all other castings of iron, not specified, one cent per pound;

On all vessels of copper, thirty-five per centum ad valorem;

On quills, prepared or manufactured, twenty-five per centum ad valorem;

On slates and tiles, for building, twenty-five per centum ad valorem:

On black lead pencils, forty per centum ad valorem;

On tallow candles, five cents per pound;

On spermaceti candles, eight cents per pound;

On soap, four cents per pound;

On lard, three cents per pound;

On wheat, twenty-five cents per bushel;

On oats, ten cents per bushel;

On wheat flour, fifty cents per hundred weight;

On potatoes, ten cents per bushel;

On coal, six cents per heaped bushel;

On corks, twelve cents per pound;

On prunella and other shoes or slippers of stuff or nankeen, twenty-five cents per pair;

On laced boots or bootees, one dollar fifty cents per pair;

On linseed, rape seed, and hemp seed oil, twenty-five cents per gallon;

On castor oil, forty cents per gallon;

On ale, beer, and porter, imported in bottles, twenty cents per gallon; imported otherwise than in bottles, fifteen cents per gallon;

On beef and pork, two cents per pound;

On hams, and other bacon, three cents per pound;

On butter, five cents per pound;

On vinegar, eight cents per gallon;

On alum, two dollars and fifty cents per hundred weight;

On refined saltpetre, three cents per pound;

On blue or Roman vitriol, four cents per pound;

On oil of vitriol, three cents per pound;

On Glauber salts, two cents per pound;

On Epsom salts, four cents per pound;

On camphor, crude, eight cents per pound;

On camphor, refined, twelve cents per pound;

On copperas, two dollars per hundred weight;

On Cayenne pepper, fifteen cents per pound;

On ginger, two cents per pound;

On chocolate, four cents per pound;

On currants and figs, three cents per pound;

On plumbs, prunes, Muscatel raisins, and raisins in jars and boxes, four cents per pound;

On all other raisins, three cents per pound;

On window glass, not above eight inches by ten inches in size, three dollars per hundred square feet; not above ten inches by twelve inches in size, three dollars and fifty cents per hundred square feet; and if above ten inches by twelve inches in size, four dollars per hundred square feet: *Provided*, That all window glass, imported in plates, uncut, shall be chargeable with the highest rate of duties hereby imposed.

On black glass bottles, not exceeding the capacity of one quart, two dollars per groce; on bottles exceeding one, and not more than two quarts, two dollars and fifty cents per groce; over two quarts, and not exceeding one gallon, three dollars per groce;

On demijohns, twenty-five cents each;

On apothecaries' vials, of the capacity of four ounces, and less, one dollar per groce; on the same, above four ounces, and not exceeding eight ounces, one dollar and twenty-five cents per groce;

On all wares of cut glass, not specified, three cents per pound, and, in addition thereto, an *ad valorem* duty of thirty per centum.

On all other articles of glass, two cents per pound, and, in addition thereto, an ad valorem duty of twenty per centum ;

On all books, which the importer shall make it satisfactorily appear to the collector of the port at which the same shall be entered, were printed previous to the year one thousand seven hundred and seventy-five ; and, also, on all books* printed in other languages than English, four cents per volume, except books printed in Latin or Greek ; on all books printed in Latin or Greek, when bound, fifteen cents per pound : when not bound thirteen cents per pound ;

On all other books, when bound, thirty cents per pound ; when in sheets or boards, twenty-six cents per pound ;

On folio or quarto post paper, of all kinds, twenty cents per pound ;

On foolscap and all drawing and writing paper, seventeen cents per pound :

On printing, copperplate, and stainers' paper, ten cents per pound ;

On sheathing paper, binder's, and box boards, and wrapping paper, of all kinds, three cents per pound ;

On all other paper, fifteen cents per pound ;

A duty of twelve and a half per centum ad valorem on all articles not herein specified, and now paying a duty of seven and a half per centum ad valorem : with the exception of patent adhesive felt, for covering ship's bottoms, which shall be admitted free of duty until June thirtieth, one thousand eight hundred and twenty-six.

Sect. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties hereby imposed upon the several articles aforesaid, which, after the said respective times for the commencement of the duties hereby imposed, shall be imported in ships or vessels, not of the United States : *Provided*, That this addition shall not be applied to articles imported in ships or vessels, not of the United States, entitled by treaty, or by any act of Congress, to be admitted on payment of the same duties that are paid on like articles imported in ships or vessels of the United States.

Sect. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed upon the exportation of any articles that shall have paid the same, within the time, and in the manner, and subject to the provisions and restrictions, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen.

Sect. 4. *And be it further enacted*, That the drawback allowed by law on plain silk cloths, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped, or painted, in the United States. But, whenever any such cloths, so imported, shall be intended to be so coloured, printed, stained, dyed, stamped, or painted, and afterwards to be exported from the United States, with privilege of drawback, each package thereof shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house; and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the samples thereof reserved shall be entered in the books of the custom house; and, after such examination, said goods shall be repacked in the original package, and the said original package shall be marked with a custom house mark. And, whenever any such goods, being thus colored, printed, stained, dyed, stamped, or painted, shall be entered at the custom house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person, so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident; and no such application for drawback shall be made, except on the contents of entire packages; and, upon application for such entry and drawback, the contents of the packages so offered, shall be examined by an inspector of the customs, and measured or weighed, and compared with the original entry, registry, and samples; and if, upon such comparison and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered, except by being coloured, printed, stained, dyed, stamped, or painted, as aforesaid, then the person, so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall, thereupon, be entitled to drawback, as in other cases: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of goods for exportation, with the benefit of drawback. And if any person shall present, for exportation and drawback, any coloured, printed, stained, dyed, stamped, or painted silk, or nankeen cloths, knowing the same not to be

entitled to drawback, according to the provisions of this act, or shall wilfully misrepresent or conceal the contents or quality of any package as aforesaid, the said goods so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Sect. 5. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter and thing, to that effect, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Sect. 6. *And be it further enacted*, That the provisions of the second section of the act of congress, entitled "An act to regulate the duties on imports and tonnage," approved April twenty-seventh, one thousand eight hundred and sixteen, shall extend and enure to the benefit of the schools and colleges within the United States, or the territories thereof, in the same manner, and under the like limitations and restrictions, as is provided in said act, with respect to seminaries of learning.

H. CLAY,

Speaker of the House of Representatives.

JOHN GAILLARD,

President of the Senate, pro tempore.

Washington, May 22d, 1824—Approved,

JAMES MONROE.

FOREIGN VESSELS.

Vessels entitled to the benefits of the Convention with Great Britain and other Powers—viz.

Great Britain, Hamburg, Bremen, Sweden and Norway—and the benefit extended to vessels owned by naturalized and established inhabitants of the island of St. Bartholomews, and recognized as such by the government of that place; Prussia, Lubeck, and the dukedom of Oldenburg.

Vessels subject to the payment of Foreign Tonnage.

France, Russian, Spanish, Danish, Portuguese, Neapolitan, South America, Haytien.

Vessels are not permitted to an entry arriving from ports where the flag of the United States of America is not generally admitted.

Commercial Intercourse with the British Colonial Ports.

AN ACT

To regulate the Commercial Intercourse between the United States and certain British Colonial Ports.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the third day of March next, the first, second, and third sections of the "Act concerning navigation," approved on the eighteenth of April, one thousand eight hundred and eighteen, and the "Act supplementary to an act concerning navigation," approved on the fifteenth of May, one thousand eight hundred and twenty, shall be, and the same are hereby, suspended, for and during the continuance of this act, so far as any of the restrictions or prohibitions therein contained, limit or interdict the intercourse of navigation or commerce between the ports of the United States and the British colonial ports hereinafter mentioned, to wit:

Kingston,	in Jamaica.
Savannah Le Mar,	do.
Montego Bay,	do.
Santa Lucia,	do.
Antonio,	do.
Saint Ann,	do.
Falmouth,	do.
Maria,	do.
Morant Bay and Annotto Bay,	do.
Saint George,	in Grenada,
Rosseau,	in Dominica,
Saint John's,	in Antigua,
San Josef,	in Trinidad,
Scarborough,	in Tobago,
Road Harbour,	in Tortola,
Nassau,	in New Providence,

Pitt's Town, in Crooked Island,
 Kingston, in Saint Vincent,
 Port Saint George and Port Hamilton, in Bermuda,
 Any port where there is a custom house, in Bahamas,
 Bridgetown, in Barbadoes,
 Saint John's and Saint Andrew's, in New Brunswick,
 Halifax, in Nova Scotia,
 Quebec, in Canada,
 St. John's, in Newfoundland,
 Georgetown, in Demarara,
 New Amsterdam, in Berbice.
 Castries, in St. Lucia,
 Basseterre, in St. Kitts,
 Charlestown, in Nevis,
 Plymouth, in Montserrat.

Sect. 2. *And be it further enacted*, That, from and after the said third day of March next, the ports of the United States shall be open to any British vessel coming directly from any of the British colonial ports above enumerated: and it shall be lawful to import in the said vessels, being navigated by a master, and three fourths at least of the mariners, British subjects, any articles of the growth, produce, or manufacture, of any of the said British colonies the importation of the like articles to which, from elsewhere, is not, or shall not be, prohibited by law, and which may be exported from any of the said enumerated British ports to the United States, on equal terms, in vessels belonging to the said states.

Sect. 3. *And be it further enacted*, That, on proof being given to the President of the United States, satisfactory to him, that upon the vessels of the United States, admitted into the above enumerated British colonial ports, and upon any goods, wares, or merchandise, imported therein, in the said vessels, no other or higher duties of tonnage or impost, and no other charges of any kind, are levied or exacted than upon British vessels, or upon the like goods, wares, and merchandise, imported into the said colonial ports, from elsewhere, it shall and may be lawful for the President of the United States to issue his proclamation, declaring that no other or higher duty of impost or tonnage, and no other or higher duty or charge of any kind, upon any goods, wares, or merchandise, imported from the above enumerated British colonial ports, in British vessels, shall be levied or exacted in any of the ports of the United States, (excepting the ports in the territory of Florida,) than upon the vessels of the United States, and upon the like goods, wares, or merchandise, imported into the ports of the United States, in the same: *Pro-*

vided, always, That until such proof shall be given, British vessels coming from the said British colonial ports, and the goods, wares, and merchandise, imported in the same into the United States, shall continue to pay the foreign tonnage duty, and the additional duties upon goods, wares, and merchandise, imported in foreign vessels, prescribed by the "act to regulate the duties on imports and tonnage," approved the twenty-seventh of April, one thousand eight hundred and sixteen.

Sect. 4. *And be it further enacted,* That no articles whatsoever, specie and bullion excepted, other than articles of the growth, produce or manufacture of the British colonies, to which the said enumerated ports belong, shall be imported into the United States, in British vessels, coming from any of the said enumerated ports; and that no articles whatsoever, being of the growth, produce, or manufacture of the British colonies, to which the said enumerated ports belong, shall be imported into the United States, in any British vessel, other than a vessel coming directly from one of the said enumerated ports, on pain of forfeiting all such articles, together with the ship or vessel in which the same shall have been imported, and her guns, tackle, apparel, and furniture.

Sect. 5. *And be it further enacted,* That it shall be lawful to export from the United States, directly to any of the above enumerated British colonial ports, in any vessel of the United States, or in any British vessel, navigated as by the second section of this act is prescribed, and having come directly from any of the above enumerated British colonial ports, any article of the growth, produce, or manufacture of the United States, or any other article legally imported therein, the exportation of which, elsewhere, shall not be prohibited by law: *Provided,* That when exported in any such British vessels, before the shipment of any such articles, security, by bond, shall be given to the United States, in a penalty equal to half the value of the said articles; such bond to be taken of the owner, consignee, or agent, by the collector of the port at which the said British vessel shall have entered, for the due landing of the said articles, at the port or ports, being of the British colonial ports hereinabove enumerated, for which the said vessel shall clear out; and for producing a certificate thereof, within twelve months from the date of said bond, under the hand and seal of the consul, or commercial agent of the United States, resident at the port where the said articles shall have been landed; or if there shall be no consul or commercial agent of the United States residing there, such certificate to be under the hand and seal of the chief officer of the customs, at such port, or under the hand and seal of

two known and reputable merchants residing at such port; but such bond may be discharged, by proof, on oath, by credible persons, that the said articles were taken by enemies, or perished in the seas. And it shall not be lawful to export, from the United States, any article whatsoever, to any of the above enumerated British colonial ports, in any British vessel, other than such as shall have come directly from one of the said ports to the United States; nor shall it be lawful to export from the United States any article whatsoever, in any British vessel having come from any of the said enumerated ports, to any other port or place whatsoever, than directly to one of the said ports. And in case any such articles shall be shipped or waterborne, for the purpose of being exported contrary to this act, the same shall be forfeited, and shall and may be seized and prosecuted, in like manner as for any other violation of the revenue laws of the United States.

Sect. 6. *And be it further enacted*, That this act, unless repealed, altered, or amended by congress, shall be and continue in force so long as the above enumerated British colonial ports shall be open to the admission of vessels of the United States, conformably to the provisions of the British act of parliament of the twenty-fourth of June last, being the forty-fourth chapter of the acts of the third year of George the Fourth. But if at any time the trade and intercourse between the United States and all or any of the above enumerated British colonial ports, authorised by the said act of parliament, should be prohibited by a British order in council, or by act of parliament, then, from the day of such order in council, or act of parliament, or from the time that the same shall commence to be in force, proclamation to that effect having been made by the president of the United States, each and every provision of this act, so far as the same shall apply to the intercourse between the United States and the above enumerated British colonial ports, in British vessels, shall cease to operate in their favor; and each and every provision of the "Act concerning navigation," approved on the eighteenth of April, one thousand eight hundred and eighteen; and of the act supplementary thereto, approved on the fifteenth of May, one thousand eight hundred and twenty, shall revive and be in full force.

Sect. 7. *And be it further enacted*, That if any British colonial port in the American hemisphere, other than those hereinabove enumerated, should, by virtue of a British order in council, be opened to vessels of the United States, conformably to the provisions of the said act of parliament of the twenty-fourth of June last, each and every provision of this act shall extend

to the same, from the time when it shall be so opened to the vessels of the United States.

Sect. 8. *And be it further enacted*, That the form of the bond aforesaid, shall be prescribed by the secretary of the treasury ; and all penalties and forfeitures, incurred under this act, shall be sued for, recovered, distributed, and accounted for, and the same may be mitigated or remitted, in the manner, and according to the provisions of the revenue laws of the United States.

Commercial Intercourse with France.

AN ACT

For carrying into effect the Convention of Commerce and Navigation between the United States and France, concluded at Washington, on the 24th day of June, 1822.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act to impose a new tonnage duty on French ships and vessels, approved on the fifteenth day of May, one thousand eight hundred and twenty, be, and the same is hereby repealed.

Sect. 2. *And be it further enacted*, That, for the term of two years, from and after the thirtieth day of September last, articles of the growth, produce, or manufacture, of France, imported into the United States, in French vessels, shall pay an additional duty of three dollars and seventy-five cents, per ton of merchandise, according to the tenor of the Convention of Navigation and Commerce between the United States and France, concluded on the twenty-fourth day of June, one thousand eight hundred and twenty-two, over and above the duties collected upon the like articles, also of the growth, produce, or manufacture of France, when imported in vessels of the United States ; *Provided always*, That no discriminating duty shall be levied upon the productions of the soil or industry of France, imported in French bottoms, into the ports of the United States, for transit or re-exportation.

Sect. 3. *And be it further enacted*, That, from and after the expiration of two years from the said thirtieth day of September last, in case of the continuance in force of the said convention,

and so long as the same shall continue in force, the extra duties, specified in the second section of this act, shall, from and after the said thirtieth day of September, one thousand eight hundred and twenty-four, be diminished by one-fourth of their whole amount; and, afterwards, by one-fourth of said amount, from year to year, so long as neither of the parties, to the said Convention shall have declared the intention of renouncing the same, in the manner therein provided, and until the whole of such discriminating and extra duty shall have been done away.

Sect. 4. *And be it further enacted*, That, during the continuance in force of the said Convention, the duties of tonnage, light money, pilotage, port charges, brokerage, [brokerage,] and all other duties, upon foreign shipping, over and above those paid by vessels of the United States, other than those specified in the second section of this act, shall not exceed, for French vessels, in the ports of the United States, ninety-four cents per ton of the vessel's French passport.

Sect. 5. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorised to cause to be refunded, from any moneys in the treasury, not otherwise appropriated, any extra duties levied before the twenty-fourth day of June last, by virtue of the act of Congress of the fifteenth of May, one thousand eight hundred and twenty, imposing a new tonnage duty on French ships or vessels.

Sect. 6. *And be it further enacted*, That, if the second separate article of the said Convention, concluded on the twenty-fourth of June last, should be ratified by both the contracting parties thereto, and the ratifications thereof should be exchanged, on or before the twenty-third day of June next, then, from and after the expiration of two months, subsequent to the said exchange of ratifications, and during the continuance in force of the said separate article, the extra duties specified in the second section of this act shall be levied only upon the excess of value of the merchandise imported into the United States in any French vessel, over the value of merchandise exported from the United States in the same vessel, upon the same voyage: so that, if the value of the articles exported shall equal or exceed that of the articles imported in the same vessel, (not including articles imported for transit or re-exportation,) no such extra duties shall be levied; and if the articles exported are less in value than those imported, the extra duties shall be levied only upon the amount of the difference of their value.

Sect. 7. *And be it further enacted*, That all acts, or parts of acts, of Congress, incompatible with the execution of each and every article of the said Convention, concluded on the twenty-

fourth of June last, and of its ratified separate article, be, and the same are hereby, repealed.

Approved 3d March, 1823.

AN ACT

Regulating Passenger Ships and Vessels.

Sec. 1. Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That if the master or other person on board of any ship or vessel, owned in the whole or in part by a citizen or citizens of the United States, or the territories thereof, or by a subject or subjects, citizen or citizens, of any foreign country, shall, after the first day of January, 1820, take on board of such ship or vessel, at any foreign port or place, or shall bring or convey into the United States, or the territories thereof, from any foreign port or place; or shall carry, convey, or transport, from the United States, or the territories thereof, to any foreign port or place, a greater number of passengers than two for every five tons of such ship or vessel, according to custom-house measurement, every such master, or other person so offending, and the owner or owners of such ship or vessel, shall severally forfeit and pay to the United States, the sum of one hundred and fifty dollars for each and every passenger so taken on board such ship or vessel over and above the aforesaid number of two to every five tons of such ship or vessel; to be recovered by suit, in any circuit or district court of the United States, where the said vessel may arrive, or where the owner or owners aforesaid may reside: *Provided, nevertheless, That* nothing in this act shall be taken to apply to the complement of men usually and ordinarily employed in navigating such ship or vessel.

Sect. 2. And be it further enacted, That, if the number of passengers so taken on board of any ship or vessel as aforesaid or conveyed or brought into the United States, or transported therefrom as aforesaid, shall exceed the said proportion of two to every five tons of such ship or vessel, by the number of twenty passengers, in the whole, every such ship or vessel shall be deemed and taken to be forfeited to the United States, and shall be prosecuted and distributed in the same manner in which the

forfeitures and penalties are recovered and distributed under the provisions of the act, entitled "An act to regulate the collection of duties on imports and tonnage."

Sect. 3. *And be it further enacted*, That every ship or vessel bound on a voyage from the United States to any port on the continent of Europe, at the time of leaving the last port whence such ship or vessel shall sail, shall have on board, well secured under deck at least sixty gallons of water, one hundred lbs. of salted provisions, one gallon of Vinegar and one hundred lbs. of wholesome ship bread, for each and every passenger on board such ship or vessel, over and above such other provisions, stores and live stock, as may be put on board by such master or passenger for their use, or that of the crew of such ship or vessel: and in like proportion for a shorter or longer voyage; and if the passengers, on board of such ship or vessel in which the proportion of provisions herein directed shall not have been provided, shall at any time be put on short allowance, in water, flesh, vinegar or bread, during any voyage aforesaid, the master and owner of such ship or vessel shall severally pay to each and every passenger who shall have been put on short allowance as aforesaid, the sum of three dollars for each and every day they may have been on such short allowance: to be recovered in the same manner as seamen's wages are, or may be recovered.

Sect. 4. *And be it further enacted*, That the captain or master of any ship or vessel arriving in the United States, or any of the territories thereof, from any foreign place whatever, at the same time that he delivers a manifest of the cargo, and, if there be no cargo, then, at the time of making report or entry of the ship or vessel, pursuant to the existing laws of the United States, shall also deliver and report to the collector of the district in which such ship or vessel shall arrive, a list or manifest of all the passengers taken on board of the said ship or vessel at any foreign port or place; in which list or manifest it shall be the duty of the said master to designate, particularly, the age, sex, and occupation, of the said passengers, respectively, the countries to which they severally belong, and that of which it is their intention to become inhabitants; and shall further set forth whether any, and what number, have died on the voyage; which report and manifest shall be sworn to by the said master, in the same manner as is directed by the existing laws of the United States in relation to the manifest of the cargo, and that the refusal or neglect of the master aforesaid, to comply with the provisions of this section, shall incur the same penalties, disabilities, and forfeitures, as are at present provided for a refusal or neglect to report and deliver a manifest of the cargo aforesaid.

Sect. 5. *And be it further enacted*, That each and every collector of the customs, to whom such manifest or list of passengers as aforesaid shall be delivered, shall, quarterly, return copies thereof to the Secretary of State of the United States, by whom statements of the same shall be laid before Congress at each and every session.

Approved 2d March, 1819.

Act concerning the Navigation of the United States.

Be it enacted, &c. That after the thirtieth day of September 1817, no goods, wares, or merchandise, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise, can only be, or most usually are, first shipped for transportation; *Provided nevertheless*, That this regulation shall not extend to the vessels of any foreign nation which has not adopted, and which shall not adopt, a similar regulation.

Sect. 2. *Be it further enacted*, That all goods, wares, or merchandise, imported into the United States contrary to the true intent and meaning of this act, and the ship or vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo, shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission, of forfeiture to the United States by the several revenue laws.

Sect. 3. *And be it further enacted*, That after the thirtieth day of September, 1817, the bounties and allowances now granted by law to the owners of boats or vessels engaged in the fisheries, shall be paid only on boats or vessels, the officers and at least three-fourths of the crews of which shall be proved, to the satisfaction of the collector of the district where such boat or vessels shall belong, to be citizens of the United

States, or persons not the subjects of any foreign prince or state.

Sect 4. *And be it further enacted*, That no goods, wares, or merchandise, shall be imported, under penalty of forfeiture thereof, from one port of the United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power; but this clause shall not be construed to prohibit the sailing of any foreign vessel from one to another port of the United States: *Provided*, no goods, wares, or merchandise, other than those imported in such vessel from some foreign port, and which shall not have been unladen, shall be carried from one port or place to another in the United States.

Sect. 5. *And be it further enacted*, That, after the thirtieth day of September, 1817, there shall be paid a duty of fifty cents per ton upon every ship or vessel of the United States, which shall be entered in a district in one state, from a district in another state, except it be an adjoining state on the seacoast, or on a navigable river or lake, and except also it be a coasting vessel going from Long-Island, in the state of New-York, to the state of Rhode-Island, or from the state of Rhode-Island to the said Long-Island, having on board goods, wares, and merchandise, taken in one state to be delivered in another state: *Provided*, That it shall not be paid, on any ship or vessel having a licence to trade between the different districts of the United States, or to carry on the bank or whale fisheries, more than once a year: *And provided also*, That if the owner of any such vessel, or his agent, shall prove, to the satisfaction of the collector, that three-fourths at least of the crew thereof are American citizens, or persons not the subjects of any foreign prince or state, the duty to be paid in such case shall be only at the rate of six cents per ton; but nothing in this section shall be construed to repeal or affect any exemption from tonnage duty given by the eighth section of the act, entitled "An act to provide for the establishment of certain districts," and therein to amend an act, entitled "An act to regulate the collection of duties on imports and tonnage, and for other purposes."

Sect 6. *And be it further enacted*, That after the thirtieth day of September, 1817, there shall be paid upon every ship or vessel of the United States, which shall be entered in the United States, from any foreign port or place, unless the officers, and at least two-thirds of the crew thereof, shall be proved citizens of the United States, or persons not the subjects of any foreign prince or state, to the satisfaction of the collector, fifty cents per ton: *And provided also*, That this section shall not extend

to ships or vessels of the United States which are now on foreign voyages, or which may depart from the United States prior to the first day of May next, until after their return to some port of the United States.

Sect. 7. *And be it further enacted*, That the several bounties and remissions, or abatements of duty, allowed by this act, in the case of vessels having a certain proportion of seamen who are American citizens, or persons not the subjects of any foreign power, shall be allowed only in the case of vessels having such proportion of American seamen during their whole voyage, unless in case of sickness, death, or desertion, or where the whole or part of the crew shall have been taken prisoners in the voyage.

Approved 1st March, 1817.

*Ports of Entry for Vessels arriving from the
Cape of Good Hope and places beyond the
same.*

Vessels from the Cape of Good Hope and places beyond the same, can be admitted to entry only in the following districts and ports belonging thereto.

In Maine, Bath; Biddeford and Saco; Portland and Falmouth.

New-Hampshire, Portsmouth.

Massachusetts, Boston and Charlestown; Gloucester; Marblehead; Nantucket; New-Bedford; Newburyport; Plymouth; Salem and Beverly.

Rhode-Island, Bristol; Newport; Providence.

Connecticut, New-Haven; New-London.

New-York, New-York.

New-Jersey, Perth Amboy.

Pennsylvania, Philadelphia.

Delaware, Wilmington.

Maryland, Annapolis; Baltimore; Georgetown.

Virginia, Alexandria; Norfolk; Portsmouth.

North-Carolina, Edenton; Newbern; Washington; and Wilmington.

South-Carolina, Beaufort; Charleston; and Georgetown.

Georgia, Savannah; and Sunbury.

Louisiana, New-Orleans.

Foreign Vessels

From a Port where the flag of the United States is not admitted, will not be allowed to come to an entry in the United States.

Foreign Armed Vessels.

Foreign armed vessels are *prohibited* to enter any harbor belonging to the United States, *except* only those of Portland, Boston, New-London, New-York, Philadelphia, Norfolk, Smithville, N. C., Charleston, and Mobile, unless forced in by distress, or when pursued by an enemy.

Vessels Coastwise.

FOREIGN VESSELS

Arriving with goods destined for different ports in the United States, and making due report of the same at the time she comes to an entry at her first intended port of discharge, can proceed from port to port with regular clearances, until her entire cargo is delivered, giving bond to land the cargo in conformity to law. But foreign vessels are not allowed to receive any other cargo on board to be transported coastwise.

AMERICAN VESSELS

Arriving from a foreign port may proceed to one or more ports in the United States: *Provided*, the intention of so doing is declared in the manifest by which she comes to an entry at her first port of discharge, and entering into bond to deliver her cargo in conformity to the declaration; and furthermore may transport goods coastwise, other than her original cargo, on payment of tonnage fees; and also on arrival from a foreign port may, by declaring the intention of so doing as aforesaid, discharge part of her cargo in the United States and proceed with the remainder to another foreign port, in which case bond will be required to produce a certificate of the landing abroad of the cargo so retained on board.

Vessels under regular Coasting Licenses, and Vessels under twenty tons.

The United States sea coast, as regards licensed coasters, is divided into three distinct districts, viz.

First District.

From the river St. Croix, which separates the state of Maine from New-Brunswick, and all the sea coast and navigable rivers appertaining thereto, as far as the river St. Mary's.

Second District.

From the river Perdido to the Sabine river, including the sea coast and navigable rivers appertaining thereto.

*Third District.**The Floridas.*

Vessels of twenty tons or above, licensed and enrolled for the coasting trade may proceed from a port in either of the three districts aforesaid, to a port within the limits of the same district, without clearing or entering, unless she has on board Distilled Spirits, in casks exceeding 500 gallons; Wine, in casks exceeding 250 gallons; Wine in bottles, exceeding 100 dozen; Sugar, in casks or boxes, exceeding 3000 lbs.; Tea, in chests or boxes exceeding five hundred lbs.; Coffee, in casks or bags exceeding 1000 lbs.; or foreign merchandise in packages as originally imported, each exceeding in value 400 dollars, or if laden with various packages of goods of foreign growth or manufacture, the aggregate value whereof exceeds 800 dollars, then, and in either of these cases, the master of said vessel is bound to clear at the port from whence laden and to enter at the port of his destination, under the penalty of 100 dollars in default of either.

Masters of vessels bound from the port of one of said districts to a port in either of the others, whether laden as aforesaid, or otherwise, are nevertheless, bound under a penalty of 50 dollars to make a regular clearance, and must also duly enter the vessel at the port at which she may arrive, or subject themselves to a further fine of one hundred dollars, and if any goods, wares, or merchandise, of foreign growth or manufacture, or distilled spirits are found on board, or have been landed from such vessel belonging to the owner, master, or mariners, the same are forfeited, and if amounting in value to 800 dollars, the vessel, with her tackle, apparel and furniture, is likewise forfeited.

Masters of coasting vessels are by law obliged at all times to have a regular manifest made out and kept on board, whether their cargoes or destination are of a nature to require their entrance or clearance or not; and in default whereof are liable to the following penalties:

If laden with the produce of manufactures of the United States only, and no distilled spirits, they are subject to a fine of 20 dollars.

If laden with distilled spirits, or goods, wares, or merchandise of foreign growth or manufacture, they are subject to a fine of 40 dollars; and on refusal to afford satisfactory replies to any officer of the customs who may require information, of the port or place from whence the vessel last sailed, or of the length of time she has been in port, they are subject to a fine of 100 dollars; and if any goods are found on board, of foreign growth or manufacture, or spirits distilled within the United States, belonging to the owners, master or mariners, and omitted to be inserted in the manifest, the same are forfeited.

All goods on board coasting vessels, of foreign growth or manufacture, the duties whereon have not been paid or secured to be paid according to law, are forfeited in all cases.

Teas, Wines and Spirits.

On the sale of any cask, chest, vessel or case, which has been or shall be marked pursuant to the provisions required in the case of distilled spirits, wines or teas, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or any removal thereof, the marks and numbers, which shall have been set thereon by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection or of the customs, who shall on due notice being given attend, for that purpose; at which time the certificate which ought to accompany such cask, chest, vessel or case, shall also be returned and cancelled: And every person who shall obliterate, counterfeit, alter or deface any mark or number placed by an officer of inspection upon any cask, chest, vessel or case, containing distilled spirits, wines or teas, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, chest, vessel or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions aforesaid, shall have been defaced or obliterated, in presence of an officer of inspection as aforesaid; or who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required by an officer of inspection or of the customs, shall for

each and every such offence forfeit and pay one hundred dollars, with costs of suit.

AN ACT

Supplementary to, and to amend, an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed 2d March, 1799, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the 3d day of March next, no goods, wares or merchandise, subject to ad valorem duty, and imported into the United States, shall be admitted to an entry, unless the true invoice of the same be presented to the collector at the time of entry; or unless the same be admitted in the mode authorized and prescribed in the next ensuing section of this act: Provided, That this prohibition shall not extend to such goods, wares, or merchandise, as shall have been taken from a wreck.

Sec. 2. *And be it further enacted, That when no invoice has been received of any goods, wares, or merchandise, imported and subject to ad valorem duty as aforesaid, the owner, importer, consignee, or agent, shall make oath of the same, and the collector of the port shall be, and he is hereby authorized, if, in his judgment, the circumstances under which such goods, wares or merchandise, shall have been imported, or any other circumstance connected therewith render it expedient, to admit the same to an entry, on an appraisement thereof, duly made, in the manner hereinafter prescribed: Provided, The owner, importer, consignee, or agent, of such goods, wares, or merchandise, shall, previous to such entry, give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of the same within eight months from the time of entry, if the same were imported from any port or place on this side, and within eighteen months if from any port or place beyond the Cape of Good Hope or Cape Horn, or from the Cape of Good Hope, and to pay any amount of duty, to which it may appear, by such invoice, the said goods, wares, or merchandise, were subject, over and above the amount of duties estimated on the said appraisement.*

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Sec. 3. *And be it further enacted*, That when goods, wares, or merchandise, imported into the United States, shall not have been entered in pursuance of the provisions of this or any other act, regulating imports and tonnage, the same shall be deposited, according to existing laws, in the public ware-house, and shall there remain, at the expense and risk of the owner, until such invoice be produced: *Provided, however*, That, when the said goods, wares, or merchandise, shall have remained in the public ware-house nine months, if imported from any port or place on this side, and eighteen months, if from any port or place beyond the Cape of Good Hope, or Cape Horn, or from the Cape of Good Hope, and no invoice shall be produced, then the said goods, wares, and merchandise, shall be appraised, and the duties estimated thereon in the manner hereinafter directed: *Provided, also*, That nothing herein contained, shall be understood to prohibit the sale of such quantities of goods, stored as aforesaid, as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times, when such duties shall become due and payable: *And provided further*, That the collector be, and he is hereby authorized to direct an earlier sale of articles of a perishable nature, and of such as may be liable to waste; first giving such notice of the sale, as circumstances may admit, by public advertisement in one or more papers, at or nearest to the port where such sale may be had; which said articles the collector shall previously cause to be appraised, and the duties estimated thereon, in the manner hereinafter directed; and the proceeds of such sale shall be disposed of at the expiration of the said periods of nine and eighteen months, respectively, as the case may be, in the manner prescribed by the fifty-sixth section of the act regulating the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine; *Provided, also*, That nothing in this section shall be construed to, affect the cases contemplated by the fifty-sixth section of the act regulating the collection of the duties on imports and tonnage, passed the second of March, one thousand seven hundred and ninety-nine.

Sec. 4. *And be it further enacted*, That, in all cases where goods, wares, or merchandise shall have been imported into the United States, and shall be entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port at the time of entry, to the owner, importer, consignee, or agent, in lieu of the oath now prescribed by law in such case:

Consignee, Importer or Agent's Oath.

I, _____ do solemnly and truly (swear, or affirm,) that the invoice and bill of lading now presented by me to the collector of _____, are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise, imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever, for whom I am authorised to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice, or bill of lading of the said goods, wares and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, or merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly (swear or affirm) that, to the best of my knowledge and belief, (insert the name and residence of the owner or owners, is or are) owner of the goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost, (if purchased,) or fair market value, (if otherwise obtained,) at the time or times, and place or places, when and where procured, (as the case may be,) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same.

Owner's Oath, in cases where goods, wares, or merchandise, have been actually purchased.

I, _____ do solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise, imported by or consigned to me, in the _____, whereof _____ is master, from _____; that the invoice which I now produce contains a just and faithful ac-

count of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dying, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Manufacturer's or Owner's Oath, in cases where goods, wares, or merchandise, have not been actually purchased.

I, _____ do solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise, imported by, or consigned to me, in the _____, whereof _____ is master, from _____; that the said goods, wares, and merchandise, were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce, contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dying, dressing, finishing, putting up, and packing, at the time or times, and place or places, when and where procured for my account, (or for account of myself and partners;); that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that I do not know, nor believe in the existence, of any invoice or bill of lading, other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may

be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sec. 5. *And be it further enacted*, That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place when and where purchased or otherwise procured, or to the appraised value, if appraised, except in cases where goods are subjected to the penalty provided for in the thirteenth section of this act, shall be added all charges, except insurance: and, also, twenty per centum on the said cost or value, and charges; if imported from the Cape of Good Hope, or any place beyond that, or from beyond Cape Horn, or ten per centum if from any other place or country; and the said rates of duty shall be estimated on such aggregate amount: *Provided*, That in all cases where any goods, wares, and merchandise, subject to ad valorem duty, shall have been imported from a country other than that in which the same were manufactured or produced, the appraisers shall have the same at the current value at the time of exportation in the country where the same may have been originally manufactured or produced.

Sec. 6. *And be it further enacted*, That no goods, wares, or merchandise, imported into the United States, subject to ad valorem duty, and belonging to a person or persons, residing in the United States, but who shall, at the time, be absent from the place where the same are intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent, shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce, within four months, to the collector of the port where the said goods, wares, or merchandise may be, invoice of the same, duly verified, according to the circumstances of the case, by the oath of the said owner, or one of the owners, as prescribed in the fourth section of this act; which oath shall be administered by a collector of the United States, if there be any in the place where the said owner or owners may be: or if there be none, by some public officer duly authorized to administer oaths.

Sec. 7. *And be it further enacted*, That no goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid,

and belonging to a person or persons, not residing at the time in the United States, and who shall have actually purchased the same, shall be admitted to entry, unless the invoice be verified by the oath of the owner, or one of the owners, certifying that the said goods, wares, or merchandise, were actually purchased for his account, or for account of himself and partners in the said purchase; that the invoice annexed thereto contains a true and faithful account of the actual cost thereof, and of all charges thereon: and that no discounts, bounties, or drawbacks, are contained in the said invoice, but such as have been actually allowed on the same: which said oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country where the said goods, wares, or merchandise shall have been purchased, or the same duly certified by the said consul, commercial agent, or public officer; in which latter case, such official certificate shall be authenticated by a consul or commercial agent of the United States: *Provided*, That if there be no consul or commercial agent of the United States in the country from which the said goods, wares, or merchandise shall have been imported, the authentication hereby required, shall be executed by a consul of a nation at the time in amity with the United States, if there be any such residing there; and if there be no such consul in the country, the said authentication shall be made by two respectable merchants, if any such there be, residing in the port from which the said goods, wares, or merchandise, shall have been imported.

Sec. 8. *And be it further enacted*, That no goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person, or persons, not residing at the time in the United States, who may not have acquired the same in the ordinary mode of bargain and sale, or belonging to a person, or persons, who may be the manufacturer or manufacturers, in whole or in part, of the same, shall be admitted to entry, unless the invoice thereof be verified by the oath of the owner, or of one of the owners, certifying that the invoice contains a true and faithful account of the said goods, wares, or merchandise, at their fair market value at the time and place when and where the same were procured or manufactured, as the case may be, and of all charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as shall have been duly administered and authenticated in the mode prescribed in the seventh section of this act.

Sect. 9. *And be it further enacted*, That in all cases where goods, wares, or merchandise, subject to ad valorem duty, im-

ported as aforesaid, shall belong to the estates of deceased persons, or persons insolvent, who shall have assigned the same for the benefit of their creditors, the oaths required by the fourth, seventh, and eighth sections of this act, may be administered to the executor, administrator, or assignees of such persons, in the manner prescribed by this act, according to the nature of the case.

Sect. 10. *And be it further enacted*, That in all cases where goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing in the United States, shall not be accompanied with an invoice verified (verified) by oath, and authenticated as required by the seventh, eighth, and ninth sections of this act, as the case may be; or where it shall not be practicable to make such oath, or there shall be an immaterial informality in the oath or authentication, so required, or where the collector of the port at which the said goods, wares, or merchandise, shall be, shall have certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of said goods, wares, or merchandise, the Secretary of the Treasury shall be, and he is hereby authorised, if he shall deem it expedient, to admit the same to an entry; *Provided*, That the consignee, importer or agent, shall previous to such entry, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce the invoice, if the same be practicable, sworn to, and authenticated as may be required by this act, according to the nature of the case, and in the time and mode prescribed in the second section of this act, in cases where no invoice has been received: *And, provided always*, That the Secretary of the Treasury shall in no case admit any goods, wares, or merchandise, to an entry, where there is just ground to suspect that a fraud on the revenue is intended.

Sect. 11. *And be it further enacted*, That in all cases where goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, shall belong in part to a person or persons residing in the United States, and in part to a person or persons residing out of the United States, the oath of one of the owners residing in the United States, shall be sufficient to admit the same to an entry according to the provisions of this act: *But it is expressly provided*, That, in all cases, where the said goods, wares, or merchandise, shall have been manufactured in whole, or in part, by any one of the owners residing out of the United States, the same shall be admitted to an entry, unless the invoice shall have been verified and authenticated by such manufacturer in the manner prescribed in the eighth section of this act.

Sect. 12. *And be it further enacted*, That, whenever the invoice of goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing in the United States, shall not have been duly verified and authenticated, and upon application to the Secretary of the Treasury, according to the tenth section of this act, the said goods, wares, or merchandise, shall have been refused an entry, the same shall be deemed suspected, and shall be liable to the same additions and penalties as are provided in the case of fraudulent invoices in the following section.

Sect. 13. *And be it further enacted*, That, whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to ad valorem duty, and imported into his district, have been invoiced below their true value, in the place or country from whence they were imported, or originally procured, as the case may be, as prescribed in the fifth section of this act, such collector shall direct the same to be appraised in the manner prescribed by this act; and if the value, at which the same shall be so appraised, shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices according to law, there shall be added fifty per centum on the appraised value; on which aggregate amount, the duties on such goods, wares, or merchandise, shall be estimated: *Provided*, That nothing herein contained, shall be construed to impose the said penalty of fifty per centum for a variance between the bona fide invoice of goods, produced in the manner specified in the proviso in the fifth section of this act, and the current value of the said merchandise, in the country where the same may have been originally manufactured or produced.

Sect. 14. *And be it further enacted*, That in all cases where the appraised value of any goods, wares, or merchandise, appraised under this, or any other act, concerning imports and tonnage, shall exceed, by less than twenty-five per centum, the invoice value thereof, such appraised value shall be considered the true value of such goods, wares, or merchandise, upon which the duty shall be charged, with the addition of such per centum as may be by law required: *Provided*, That in no case shall the value be estimated on an amount less than the invoice value, with the addition by law required.

Sect. 15. *And be it further enacted*, That the collectors of the revenue shall cause at least one package out of every invoice, and one package, at least, out of every twenty packages of each invoice of goods, wares, or merchandise, imported into their re-

spective districts, which package or packages he shall have first designated on the invoice, to be opened and examined, and if the same be found not to correspond with the invoice thereof, or to be falsely charged in such invoice, a full inspection of all such goods, wares, or merchandise, as may be included in the same entry, shall be made; and in case such goods, wares, or merchandise, be subject to ad valorem duty, the same shall be appraised, and subjected to the penalties provided in the thirteenth section, in case of suspected or fraudulent invoices: and in every case, whether such goods, wares, or merchandise, be subject to ad valorem or specific duty, if any package may be found to contain any article not described in the invoice, the whole package shall be forfeited: *Provided*, That the Secretary of the Treasury, be, and he is hereby, authorised to remit the said forfeiture, if, in his opinion, the said article was put in by mistake, or without any intention to defraud the revenue.

Sect. 16. *And be it further enacted*, That, for the appraisement of goods, wares, or merchandise, required by this, or any other act concerning imports and tonnage, the President of the United States, shall, by and with the advice and consent of the Senate, appoint, in each of the ports of Boston, New-York, Philadelphia, Baltimore, Charleston, Savannah, and New-Orleans, two persons, well qualified to perform that duty, who before they enter thereon, shall severally make oath, diligently and faithfully to examine and inspect such goods, wares, or merchandise, as the collector may direct, and truly to report, to the best of their knowledge and belief, the true value thereof, according to the provisions of the fifth section of this act; and when any appraisement is to be made in any port, other than those above named, the collector shall appoint two respectable resident merchants, who after having taken the oath required by this section, shall be the appraisers: and the Secretary of the Treasury shall have authority to direct the appraisers for any collection district, to attend in any other collection district, for the purpose of appraising any goods, wares, or merchandise, imported therein; and the President of the United States is hereby authorised, in the recess of the senate, to appoint the appraisers for the ports provided for in this section, which appointments shall continue in force until the end of the session of Congress thereafter.

Sect. 17. *And be it further enacted*, That each of the appraisers, who may be appointed under the sixteenth section of this act for the ports of New-Orleans, Savannah, Charleston, Baltimore, Philadelphia, and Boston, shall each receive, as a compensation for his services, fifteen hundred dollars per annum;

and the appraisers for the port of New-York shall each receive two thousand dollars per annum ; and the merchants who may be appointed to act as appraisers under this act, shall receive for their services, while actually employed on that duty, each, a compensation of five dollars per diem : and whenever the appraisers, appointed under the sixteenth section of this act, attend in any district, other than that in which they reside, for the purpose of appraising any goods, wares or merchandise, they shall respectively receive, at the rate of five dollars for every twenty-five miles, in going to, or returning from, such district, in addition to the salary or pay, provided for in this section.

Sect. 18. *And be it further enacted*, That, in all cases where the owner, consignee, importer, or agent, shall be dissatisfied with the appraisement of any goods, wares, or merchandise, made by the appraisers appointed under the sixteenth section of this act, it shall be lawful for him to employ, at his own expence two respectable resident merchants, who, after being duly qualified, according to the sixteenth section of this act, shall, together with two appraisers appointed on the part of the United States under this act, examine and inspect the goods, wares, or merchandise in question, and, after such examination and inspection they shall report the value thereof, if they agree therein, and, if not, the circumstances of their disagreement, to the collector ; and in case such owner, consignee, importer, or agent, shall be dissatisfied with such report and second appraisement, it shall be lawful for him to refer the case to the Secretary of the Treasury, who shall be, and is hereby authorised and empowered to decide thereon, or to require further testimony in the case, in such manner as he may deem proper, and to order the said goods, wares, or merchandise, to be entered accordingly.

Sect. 19. *And be it further enacted*, That any merchant, who shall be chosen by the collector, or by the party in interest, to make any appraisement required under this or any other act respecting imports and tonnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty not exceeding fifty dollars, and to the costs of prosecution, therefor.

Sect. 20. *And be it further enacted*, That one half of the excess of duty accruing in consequence of the fifty per cent. added to the value of any goods, wares or merchandise, under the thirteenth section of this act, shall be divided among the custom-house officers of the port in which such goods, wares, or merchandise, may be, in the manner prescribed by the act, entitled, "An act to regulate the duties on imports and tonnage," passed on the second day of March, seventeen hundred and

ninety nine: *Provided*, That in no case shall the appraisers of the said goods, wares, or merchandise, be entitled to, or receive any part of the said duty.

Sect. 21. *And be it further enacted*, That, before any goods, wares, or merchandise, which may be taken from any wreck, shall be admitted to an entry, the same shall be appraised, in the manner prescribed in the sixteenth section of this act; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of damage which any goods, wares, or merchandise, shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent, shall be dissatisfied with such appraisement, shall be entitled to the privileges provided in the eighteenth section of this act.

Sect. 22. *And be it further enacted*, That for every verification and certificate, made under this act, before a consul or commercial agent of the United States, such consul or commercial agent shall be entitled to demand, and receive, from the person making the same, a fee of two dollars: *Provided*, Each shipper shall have the right to include all articles shipped by him in the same invoice.

Sect. 23. *And be it further enacted*, That, when any goods, wares, or merchandise, shall be admitted to an entry upon invoice, the collector of the port in which the same are entered, shall certify the same under his official seal; and no other evidence of the value of such goods, wares, or merchandise, shall be admitted on the part of the owner or owners thereof, in any court of the United States, except in corroboration of such entry.

Sect. 24. *And be it further enacted*, That any person or persons, who shall counterfeit any certificate or attestation made in pursuance of this act, or use such certificate or attestation knowing the same to be counterfeit, shall, upon conviction thereof before any court of the United States having cognizance of the same, be adjudged guilty of felony, and be fined in a sum not exceeding ten thousand dollars, and imprisoned for a term not exceeding three years.

Sect. 25. *And be it further enacted*, That any bond to the United States, entered into for the payment of duties by a merchant belonging to a firm, in the name of such firm, shall equally bind the partner or partners in trade, of the person or persons by whom such bond shall have been executed; but no clerk or hired person, in the constant employment of another, shall become principal or surety to any bond to which his employer is a party.

Sect. 26. *And be it further enacted*, That no bond for duties on goods, wares, or merchandise, imported into the United States, shall be accepted by any collector of the revenue, unless the principal be a resident of the United States, and the surety, or sureties, citizens thereof.

Sect. 27. *And be it further enacted*, That in every case where the owner, importer, consignee or agent, of any goods, wares, or merchandise, imported as aforesaid, and the duty upon which shall amount to *fifty* dollars, or upwards, may, at the time of entry, desire to pay the duties thereon in cash, the collector of the port where the said goods, wares, or merchandise may be entered, shall be and he is hereby authorised and directed to receive the same, and to allow a discount on the amount of the duties, at the rate of four per centum per annum, for the legal term of credit which would have been allowed by law on such duties.

Sect. 28. *And be it further enacted*, That all goods, wares, or merchandise, imported into the United States, the duties on which shall have been paid, may be transported coastwise, from the district into which they were imported to two other districts, and exported from either of them with the benefit of drawback : *Provided*, That all regulations and formalities now in force, relating to the transportation of goods, wares, or merchandise, coastwise, from the district into which they were imported to another district, for benefit of drawback, and such other regulations as are prescribed under and by virtue of this act, for the further transportation of such goods, wares, or merchandise, to other districts, shall be complied with : *And provided also*, That all the regulations and formalities now in force, respecting the exportation of goods, wares, or merchandise, for the benefit of drawback, shall be complied with, so far as may be consistent with other provisions of this act : and the secretary of the treasury shall be, and he is hereby authorised to prescribe the form of the certificate to be used, and of the oaths to be taken, on the transportation of such goods, wares, or merchandise, from the second or other district, into which they may be so brought to the third district.

Sect. 29. *And be it further enacted*, That all goods, wares, or merchandise, subject to ad valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which they may have been last re-shipped, which certified copy shall be produced to the collector of the district from which such goods, wares, or mer-

chandise, are intended to be exported; and such goods, wares, or merchandise, as well as all such goods, wares, or merchandise, subject to ad valorem duty, as shall be exported from the district into which they may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the manner provided by this act, on the importation of such goods, wares, or merchandise; and if the same are found not to correspond with the original invoice, the said goods, wares, or merchandise, shall be subjected to forfeiture, according to the provisions of the eighty-fourth section of an act, entitled "An act to regulate the collection of duties, on imports and tonnage," passed the second of March, one thousand seven hundred and ninety-nine.

* Sect. 30. *And be it further enacted*, That in all cases of entry of goods, wares, or merchandise, for the benefit of drawback, the time of twenty days shall be allowed, from the date of the clearance of the ship or vessel, in which the same shall have been laden, for taking oaths, completing the entry, and giving the exportation bonds for the same: *Provided*, That the exporter shall have, in every other particular, complied with the regulations, and formalities heretofore, and by this act, established for entries of exportation of goods, wares, or merchandise, for the benefit of drawback.

Sect. 31. *And be it further enacted*, That in all cases where goods, wares, or merchandise, entitled to debenture, shall be re-shipped for transportation coastwise, before the necessary certificates are issued by the collector of the port where imported, the same shall be allowed to be entered for debenture, at the district to which they shall be so transported, without forfeiting the benefit of drawback. *Provided*, That the person or persons, so entering said goods, wares, or merchandise, shall produce, from the collector of the port from whence the same shall have been last shipped, a certificate that the coastwise certificates were not issued at the time of the sailing of the vessel on board which the said goods, wares, or merchandise, shall have been so shipped, and shall deliver the coastwise certificates required in such cases, to the collector of the port where the same shall have been so entered, within two months from the date of entry, and before the said goods, wares, or merchandise shall be entered for exportation.

Sect. 32. *And be it further enacted*, That, in all cases where the owner, importer, consignee, or agent, of any goods, wares, or merchandise, entitled to debenture, may wish to transfer the same into packages other than those in which the said goods, wares, or merchandise were originally imported, the collector

of the port where the same may be, shall permit the said transfer to be made, if necessary for the safety or preservation thereof: *Provided*, That due notice of the same, in writing, setting forth sufficient cause for the said transfer, be given to the said collector, who shall appoint an inspector of the revenue, to ascertain if the said allegation be true, and, if found correct, to superintend said transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the said goods, wares, or merchandise shall be transferred.

Sect. 33. *And be it further enacted*, That it shall not be necessary to insert the numbers upon packages, in any entry of goods, wares, or merchandise, subject to specific duty on importation or exportation, or to insert any such numbers in any coastwise or other certificate: *But it is expressly provided*, That in all cases where a separate certificate may be required for each package, the numbers shall be inserted therein.

Sect. 34. *And be it further enacted*, That in all cases where under existing laws, spirituous liquors, entitled to debenture, shall have been shipped coastwise for the purpose of being laden immediately on board some vessel in another district, for exportation, the same may be so laden on board of such vessel, without having been first deposited in the public ware-house: *Provided*, That all other regulations required by law shall have been complied with, and that such transportation of said spirituous liquors from the one vessel to the other be made by the collector's order, and under the superintendence (superintendence) of an inspector of the revenue, and that a careful examination be made by him of the identity of the same, and of the quantity, quality, and packages thereof.

Sect. 35. *And be it further enacted*, That all penalties and forfeitures, incurred by force of this act, shall be sued for, recovered, distributed, and accounted for, in the manner prescribed by the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed on the second day of March, one thousand seven hundred and ninety-nine, and may be mitigated or remitted in the manner prescribed by the act, entitled "An act to provide for mitigating or remitting the forfeitures, penalties, and disabilities, accruing in certain cases therein mentioned," passed on the third day of March, one thousand seven hundred and ninety-seven.

Sect. 36. *And be it further enacted*, That all fines, penalties, and forfeitures, incurred in virtue of the act, entitled "An act supplementary to an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the twentieth

April, one thousand eight hundred and eighteen," may be sued for, prosecuted and recovered, in the same manner as if the said act did not expire on the third day of March next.

Sect. 37. *And be it further enacted*, That, when goods, wares, or merchandise, imported, and subject to duty as aforesaid, shall be re-shipped, and transported coastwise, from one district to another, in the packages in which the same were imported, an invoice, or a copy of such invoice, or an extract therefrom, including all the articles, with the charges thereon, which are re-shipped and transported coastwise as aforesaid, certified by the additional oath required by the fourth section of this act, and certified under the official seal of the collector, with whom the entry, on the importation of such goods, wares, and merchandise, was made, shall be produced at the port to which the same shall be transported: and the same inspection of such goods, wares, and merchandise, shall be made, as if they had been brought direct from a foreign port or place: *Provided*, That no appraisement of the said goods, wares, or merchandise, shall be made at the said port, so as to change the amount of duties which may have been charged thereon, at the port of their original importation, if the same should have been there entered, according to the provisions of this act: except when transported from a port where there are no appraisers appointed by the government; and if the invoice, verified as aforesaid, shall not be so produced, such goods, wares, or merchandise, shall be deposited, and remain in the public warehouse, at the expense and risk of the owner thereof, until the invoice, verified and certified in the manner above required, shall be produced; and goods, wares, or merchandise, imported, and subject to duty as aforesaid, may be transported coastwise, to one or more districts within the United States.

PHILIP P. BARBOUR,

Speaker of the House of Representatives.

JOHN GAILLARD,

President of the Senate, pro tempore.

Approved,

JAMES MONROE.

Washington, March 3, 1823.

NATURALIZATION.

The following are the existing Laws now in operation respecting Aliens desirous of becoming citizens of the United States.

AN ACT

To establish an uniform rule of naturalization and to repeal the acts heretofore passed on that subject.

Sect. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That any alien, being a free white person, may be admitted to become a citizen of the United States, or any of them, on the following conditions, and not otherwise :

First : That he shall have declared, on oath or affirmation, before the supreme, superior district, or circuit court, of some one of the states, or of the territorial districts of the United States, or a circuit or district court of the United States, three years, at least, before his admission, that it was, bona fide, his intention to become a citizen of the United States, and to renounce forever all allegiance and fidelity to any foreign prince, potentate, state, or sovereignty, whatever, and particularly, by name, the prince, potentate, state, or sovereignty, whereof such alien may, at the time, be a citizen or subject.

Secondly : That he shall, at the time of his application to be admitted, declare, on oath or affirmation, before some one of the courts aforesaid, that he will support the constitution of the United States, and that he doth absolutely and entirely renounce and abjure all allegiance and fidelity to every foreign prince, potentate, state, or sovereignty, whatever, and particularly, by name, the prince, potentate, state, or sovereignty, whereof he was before a citizen or subject ; which proceedings shall be recorded by the clerk of the court.

Thirdly : That the court admitting such alien shall be satisfied that he has resided within the United States five years, at least, and within the state or territory where such court is at

the time held, one year at least ; and it shall further appear to their satisfaction, that, during that time, he has behaved as a man of a good moral character, attached to the principles of the constitution of the United States, and well disposed to the good order and happiness of the same : *Provided*, That the oath of the applicant shall, in no case, be allowed to prove his residence.

Fourthly : That in case the alien, applying to be admitted to citizenship, shall have borne any hereditary title, or been of any of the orders of nobility, in the kingdom or state from which he came, he shall, in addition to the above requisites, make an express renunciation of his title or order of nobility, in the court to which his application shall be made, which renunciation shall be recorded in the said court : *Provided*, That no alien, who shall be a native citizen, denizen, or subject, of any country, state, or sovereign, with whom the United States shall be at war, at the time of his application, shall be then admitted to be a citizen of the United States : *Provided, also*, That any alien who was residing within the limits, and under the jurisdiction, of the United States, before the twenty ninth day of January, one thousand seven hundred and ninety-five, may be admitted to become a citizen, on due proof made to some one of the courts aforesaid, that he has resided two years, at least, within and under the jurisdiction of the United States, and one year, at least, immediately preceding his application, within the state or territory where such court is at the time held ; and on his declaring on oath, or affirmation, that he will support the constitution of the United States, and that he doth absolutely and entirely renounce and abjure all allegiance and fidelity to any foreign prince, potentate, state, or sovereignty, whatever, and particularly, by name, the prince, potentate, state, or sovereignty, whereof he was before a citizen or subject ; and, moreover, on its appearing to the satisfaction of the court, that, during the said term of two years, he has behaved as a man of good moral character, attached to the constitution of the United States, and well disposed to the good order and happiness of the same ; and where the alien, applying for admission to citizenship, shall have borne any hereditary title, or been of any of the orders of nobility in the kingdom or state from which he came, on his moreover making in the court an express renunciation of his title or order of nobility, before he shall be entitled to such admission : all of which proceedings, required in this proviso to be performed in the court, shall be recorded by the clerk thereof : *And provided also*, That any alien who was residing within the limits, and under the jurisdiction, of the United States, at any time between the said twenty-ninth day of

January, one thousand seven hundred and ninety-five, and the eighteenth day of June, one thousand seven hundred and ninety-eight, may, within two years after the passing of this act, be admitted to become a citizen, without a compliance with the first condition above specified.

Sect. 2. *Provided also, and be it further enacted*, That in addition to the directions aforesaid, all free white persons, being aliens, who may arrive in the United States after the passing of this act, shall, in order to become citizens of the United States, make registry, and obtain certificates, in the following manner, to wit: every person desirous of being naturalized shall, if of the age of twenty-one years, make report of himself; or if under the age of twenty-one years, or held in service, shall be reported by his parent, guardian, master, or mistress, to the clerk of the district court of the district where such alien or aliens shall arrive, or to some other court of record of the United States, or of either of the territorial districts of the same, or of a particular state; and such report shall ascertain the name, birth place, age, nation, and allegiance, of each alien, together with the country whence he or she migrated, and the place of his or her intended settlement: and it shall be the duty of such clerk, on receiving such report, to record the same in his office, and to grant to the person making such report, and to each individual concerned therein, whenever he shall be required, a certificate, under his hand and seal of office, of such report and registry; and for receiving and registering each report of an individual or family, he shall receive fifty cents; and for each certificate, granted pursuant to this act, to an individual or family, fifty cents: and such certificate shall be exhibited to the court by every alien who may arrive in the United States, after the passing of this act, on his application to be naturalized, as evidence of the time of his arrival within the United States.

Sect. 3. *And whereas*, doubts have arisen whether certain courts of record, in some of the states, are included within the description of district or circuit courts; *Be it further enacted*, That every court of record, in any individual state, having common law jurisdiction, and a seal, and clerk or prothonotary, shall be considered as a district court within the meaning of this act; and every alien, who may have been naturalized in any such court, shall enjoy, from and after the passing of the act, the same rights and privileges, as if he had been naturalized in a district or circuit court of the United States.

Sect. 4. *And be it further enacted*, That the children of persons duly naturalized under any of the laws of the United States, or who, previous to the passing of any law on that sub-

ject by the government of the United States, may have become citizens of any one of the said states, under the laws thereof, being under the age of twenty-one years, at the time of their parent's being so naturalized or admitted to the rights of citizenship, shall, if dwelling in the United States, be considered as citizens of the United States; and the children of persons who now are, or have been, citizens of the United States, shall, though born out of the limits and jurisdiction of the United States, be considered as citizens of the United States: *Provided*, That the right of citizenship shall not descend to persons whose fathers have never resided within the United States: *Provided also*, That no person heretofore proscribed by any state, or who has been legally convicted of having joined the army of Great Britain during the late war, shall be admitted a citizen, as aforesaid, without the consent of the legislature of the state in which such person was proscribed.

Sec. 8. *And be it further enacted*, That all acts heretofore passed respecting naturalization, be, and the same are hereby, repealed.

Approved, April 21, 1802.

AN ACT

In addition to an act, entitled "An act to establish an uniform rule of naturalization, and to repeal the acts heretofore passed on that subject.

Sect. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That any alien, being a free white person, who was residing within the limits, and under the jurisdiction of the United States, at any time between the eighteenth day of June, one thousand seven hundred and ninety-eight, and the fourteenth day of April, one thousand eight hundred and two, and who has continued to reside within the same, may be admitted to become a citizen of the United States, without a compliance with the first condition specified in the first section of the act, entitled "An act to establish an uniform rule of naturalization, and to repeal the acts heretofore passed on that subject."

Sect. 2. *And be it further enacted*, That when any alien, who shall have complied with the first condition specified in the

first section of the said original act, and who shall have pursued the directions prescribed in the second section of the said act, may die, before he is actually naturalized, the widow and the children of such alien shall be considered as citizens of the United States; and shall be entitled to all rights and privileges as such, upon taking the oaths prescribed by law.

Approved, March 26, 1804.

AN ACT

Relative to evidence in cases of naturalization.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the certificate of report and registry, required as evidence of the time of arrival in the United States, according to the second section of the act of the fourteenth of April, one thousand eight hundred and two, entitled "An act to establish an uniform rule of naturalization, and to repeal the act heretofore passed on this subject;" and also a certificate from the proper clerk or prothonotary, of the declaration of intention, made before a court of record; and required as the first condition, according to the first section of said act, shall be exhibited by every alien on his application to be admitted a citizen of the United States, in pursuance of said act, who shall have arrived within the limits, and under the jurisdiction of the United States since the eighteenth day of June, one thousand eight hundred and twelve, and shall each be recited at full length, in the record of the court, admitting such alien; otherwise he shall not be deemed to have complied with the conditions requisite for becoming a citizen of the United States, and any pretended admission of an alien, who shall have arrived within the limits and under the jurisdiction of the United States, since the said eighteenth day of June, one thousand eight hundred and twelve, to be a citizen after the promulgation of this act, without such recital of each certificate at full length, shall be of no validity or effect under the act aforesaid.

Sect. 2. *Provided, and be it enacted,* That nothing herein contained shall be construed to exclude from admission to citizenship, any free white person who was residing within the limits and under the jurisdiction of the United States at any time

between the eighteenth day of June, one thousand seven hundred and ninety-eight, and the fourteenth day of April, one thousand eight hundred and two, and who, having continued to reside therein without having made any declaration of intention before a court of record as aforesaid, may be entitled to become a citizen of the United States according to the act of the twenty-sixth of March, one thousand eight hundred and four, entitled "An act in addition to an act, entitled "An act to establish an uniform rule of naturalization, and to repeal the act heretofore passed on that subject."—Whenever any person without a certificate of such declaration of intention, as aforesaid, shall make application to be admitted a citizen of the United States, it shall be proved to the satisfaction of the court, that the applicant was residing within the limits and under the Jurisdiction of the United States, before the fourteenth day of April, one thousand eight hundred and two, and has continued to reside within the same, or he shall not be so admitted. And the residence of the applicant within the limits and under the jurisdiction of the United States for at least five years immediately preceding the time of such application shall be proved by the oath or affirmation of citizens of the United States; which citizens shall be named in the record as witnesses. And such continued residence within the limits and under the jurisdiction of the United States, when satisfactorily proved, and the place or places where the applicant has resided for at least five years, as aforesaid, shall be stated and set forth, together with the names of such citizens in the record of the court admitting the applicant: otherwise the same shall not entitle him to be considered and deemed a citizen of the United States.

Approved, March 22, 1816.

AN ACT

In further addition to "An act to establish an uniform rule of naturalization, and to repeal the acts heretofore passed on that subject."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any alien, being a free white person and a minor, under the age of

twenty-one years, who shall have resided in the United States three years next preceding his arriving at the age of twenty-one years, and who shall have continued to reside therein to the time he may make application to be admitted a citizen thereof, may after he arrives at the age of twenty-one years, and after he shall have resided five years within the United States, including the three years of his minority, be admitted a citizen of the United States, without having made the declaration required in the condition of the first section of the act to which this is an addition, three years previous to his admission: *Provided*, such alien shall make the declaration required therein at the time of his or her admission; and shall further declare on oath, and prove to the satisfaction of the court, that for three years next preceding, it has been the bona fide intention of such alien to become a citizen of the United States; and shall, in all other respects, comply with the laws in regard to naturalization.

Sect. 2. *And be it further enacted*, That no certificates of citizenship, or naturalization, heretofore obtained from any Court of Record within the United States, shall be deemed invalid, in consequence of an omission to comply with the requisition of the first section of the act, entitled "An act relative to evidence in cases of Naturalization," passed the twenty-second day of March, one thousand eight hundred and sixteen.

Sect. 3. *And be it further enacted*, That the declaration required by the first condition specified in the first section of the act, to which this is an addition, shall, if the same has been bona fide made before the clerks of either of the Courts in the said condition named, be as valid as if it had been made before the said courts respectively.

Sect. 4. *And be it further enacted*, That a declaration by an alien, being a free white person, of his intended application to be admitted a citizen of the United States, made in the manner and form prescribed in the first condition specified in the first section of the act to which this is in addition, two years before his admission, shall be a sufficient compliance with said condition; any thing in the said act, or, in any subsequent act, to the contrary notwithstanding.

Approved 26th May, 1824.

AN ACT

To amend an act, entitled "An act further to regulate the entry of merchandise imported into the United States from any adjacent territory."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, every master or other person having charge of a vessel, boat, canoe, or raft, or the conductor or driver of any carriage, or sleigh, or other person bringing merchandise from any foreign territory adjacent to the United States, who shall neglect or refuse to deliver a manifest, as is required in and by the act, entitled "an act further to regulate the entry of merchandise imported into the United States from any adjacent territory," passed the second day of March, one thousand eight hundred and twenty-one, shall be subject to pay instead of the penalty of four hundred dollars imposed by the first section of said act, four times the value of the merchandise so imported.

Sect. 2. *And be it further enacted,* That if any person or persons shall receive, conceal, or buy, any goods, wares, or merchandise, knowing them to have illegally been imported into the United States, and liable to seizure by virtue of any act in relation to the revenue, such person or persons shall, on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares or merchandise, so received, concealed, or purchased.

Sect. 3. *And be it further enacted,* That, if any person shall forcibly resist, prevent or impede any officer of the customs or their deputies, or any person assisting them in the execution of their duty, such person, so offending, shall, for every such offence, be fined a sum not exceeding four hundred dollars.

Sect. 4. *And be it further enacted,* That the provision of the forty-sixth section of the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, Anno Domini, one thousand seven hundred and ninety-nine, be, and they are hereby extended to the case of goods, wares and merchandise, imported into the United States from an adjacent territory.

Sect. 5. *And be it further enacted,* That all penalties and forfeitures, incurred by force of this act, shall be sued for, re-

covered, distributed, and accounted for, in the manner prescribed by an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed on the second day of March, Anno Domini one thousand seven hundred and ninety-nine.

Approved 3d March, 1823.

Vessels may proceed with their Foreign Cargoes to foreign ports or places free of duties.

(EXTRACT FROM ACT 22d. FEBRUARY, 1805.)

That it shall be lawful for any ship or vessel to proceed with any goods, wares, or merchandise, brought in her, and which shall in the manifest delivered to the collector of the customs, be reported as destined or intended for any foreign port or place, from the district within which such ship or vessel shall first arrive, to such foreign port or place, without paying or securing the payment of any duties upon such goods, wares, or merchandise; as shall be actually re-exported in the said ship or vessel: *Provided*, that such manifest, so declaring to re-export such goods, wares, or merchandise, shall be delivered to such collector, within forty-eight hours after the arrival of such ship or vessel. *And provided also*, That the master or commander of such ship or vessel shall give *Bond as required by the thirty-second section of this act, entitled "An act to regulate the collection of duties on imports and tonnage."

Masters of vessels from a Foreign port to deliver their letters at the Post Office immediately on arrival.

(EXTRACT FROM ACT OF 30TH APRIL, 1810.)

Sect. 14. *And be it further enacted*, That no ship or vessel arriving at any port within the United States, where a post office is established, shall be permitted to report, make entry, or break bulk, until the master or commander shall have delivered to the postmaster all letters directed to any person or persons within the United States, or the territories thereof, which, under his care, or within his power, shall be brought in such ship or vessel, except such as are directed to the owner or consignee of the

* The bond is to produce evidence of the landing of the goods in a Foreign port.

ship or vessel, and except also such as are directed to be delivered at the port of delivery to which such ship or vessel may be bound. And it shall be the duty of the collector, or other officer of the port, empowered to receive entries of ships or vessels, to require, from every master or commander of such ship or vessel, an oath or affirmation, purporting *that he has delivered all such letters, except as aforesaid.* And if any commander or master of any ship or vessel shall break bulk before he shall have complied with the requirements of this act, every such offender shall on conviction thereof, forfeit, for every such offence, a sum not exceeding one hundred dollars.

Sec. 15. *And be it further enacted,* That the postmasters to whom such letters may be delivered, shall pay, to the master or commander, or other person delivering the same, except the commanders of foreign packets, two cents for each letter or packet, and shall obtain, from the person delivering the same a certificate, specifying the number of letters and packets with the name of the ship or vessel, and the place from whence she last sailed; which certificate, together with a receipt for the money, shall be, with his quarterly accounts, transmitted to the postmaster general, who shall credit him with the amount.

Regulations of the Port of Philadelphia.

RATES OF PILOTAGE,

For the Port of Philadelphia.

Inwards, up to 12 feet at \$2.67 cents per foot, above 12 feet at
\$ 3 33 cents.

Outwards, up to 12 feet at \$2 above 12 feet at \$ 2.67

INWARDS.			OUTWARDS.		
	DOLLS.	CTS.		DOLLS.	CTS.
5 feet is	13	33	5 feet is	10	00
5 $\frac{1}{2}$ —	14	67	5 $\frac{1}{2}$ —	11	00
6 —	16	00	6 —	12	00
6 $\frac{1}{2}$ —	17	33	6 $\frac{1}{2}$ —	13	00
7 —	18	67	7 —	14	00
7 $\frac{1}{2}$ —	20	00	7 $\frac{1}{2}$ —	15	00
8 —	21	33	8 —	16	00
8 $\frac{1}{2}$ —	22	67	8 $\frac{1}{2}$ —	17	00
9 —	24	00	9 —	18	00
9 $\frac{1}{2}$ —	25	33	9 $\frac{1}{2}$ —	19	00
10 —	26	67	10 —	20	00
10 $\frac{1}{2}$ —	28	00	10 $\frac{1}{2}$ —	21	00
11 —	29	33	11 —	22	00
11 $\frac{1}{2}$ —	30	67	11 $\frac{1}{2}$ —	23	00
12 —	32	00	12 —	24	00
12 $\frac{1}{2}$ —	33	67	12 $\frac{1}{2}$ —	25	33
13 —	35	33	13 —	26	67
13 $\frac{1}{2}$ —	37	00	13 $\frac{1}{2}$ —	28	00
14 —	38	67	14 —	29	33
14 $\frac{1}{2}$ —	40	33	14 $\frac{1}{2}$ —	30	67
15 —	42	00	15 —	32	00
15 $\frac{1}{2}$ —	43	67	15 $\frac{1}{2}$ —	33	33
16 —	45	33	16 —	34	67
16 $\frac{1}{2}$ —	47	00	16 $\frac{1}{2}$ —	36	00
17 —	48	67	17 —	37	33
17 $\frac{1}{2}$ —	50	33	17 $\frac{1}{2}$ —	38	67
18 —	52	00	18 —	40	00
18 $\frac{1}{2}$ —	53	67	18 $\frac{1}{2}$ —	41	33
19 —	55	33	19 —	42	67
19 $\frac{1}{2}$ —	57	00	19 $\frac{1}{2}$ —	44	00
20 —	58	67	20 —	45	33

Every vessel arriving from, or bound to, a foreign port, is required by law to receive a pilot, or, to pay half pilotage in the warden's office, where the master of every such vessel is required, under a penalty of ten dollars, to make report within thirty-six hours after his arrival, and again before his departure, signing his name to said report in the warden's book.

Every vessel of seventy-five tons, and upwards, arriving from, or bound to, any port within the United States, and the master of all such vessels are bound as above.

The pilot of every vessel is required to inform the master of his having to report at the warden's office.

All vessels obliged to receive a pilot are required to pay ten dollars in addition, as winter pilotage, from the 20th day of November to the 10th day of March, both days inclusive.

Foreign vessels, i. e. French, Spanish, Portuguese, Neapolitan, Danish, Russian, South American and Haytien, to pay two dollars sixty-seven cents in addition to other pilotage.

Every pilot, detained more than twenty-four hours, by any master owner, or consignee, is entitled to two dollars per day, for every day he is so detained.

Every pilot, detained more than forty-eight hours, by the ice, after he has conducted his vessel to a place of safety, is entitled to two dollars per day, for every day he is so detained.

Every pilot compelled to perform quarantine, is entitled to two dollars per day for every day he is so detained, and cannot be discharged in less than six days, without his consent.

Every pilot obliged by the ice, or stress of weather to proceed to another port, is, when there, entitled to his pilotage; and if there discharged, to eight cents a mile for every mile he has to travel home.

Every pilot, is required, under a penalty of twelve dollars, to make report within forty-eight hours, at the warden's office, of every vessel he conducts to the city.

If any master, or captain of any ship or vessel, or other person, shall refuse or neglect to comply with the directions of the harbour master, in matters within the jurisdiction of his office, such person, shall, for each and every such offence, severally forfeit and pay any sum not exceeding one hundred dollars. And the said harbour master, shall, in full compensation for his services, be entitled to have, recover, and receive, from the master, captain, owner, or consignee, of each, and every ship or vessel, arriving at the port of Philadelphia, coasting vessels not exceeding the burthen of 75 tons excepted, the sum of one dollar, for each and every voyage, by such ship or vessel performed and no more.

Every ship or vessel that may arrive in this harbour, and that shall come to anchor in the stream, any where between Almond and Vine streets, having previously caused her gunpowder, if any she had on board, to be landed, as the law directs, may remain in that situation twenty-four hours and no longer, taking care to lay as near to the island, or sand bar, as may be consistent with their safety. But, if from the circumstance of a vessel having servants on board, or from any other cause, it may be thought necessary or convenient, to lay a longer time in the stream, then, and in every such case, the owner, master, pilot, or other person, having the charge or direction of such vessel, shall remove her from opposite the city, and shall moor her, or cause her to be moored to the northward of Vine street, with one anchor and cable up, and one anchor and cable down the stream; and in both the above mentioned situations, the regulation contained in the next succeeding article to be duly attended to.

If any vessel, properly moored in the stream, shall have her anchor or cable overlaid by another vessel, in anchoring or mooring, the master or person having the care or direction of such last mentioned vessel, shall immediately, or as soon as may be, after application made to him by the party aggrieved, cause the said anchor or cable, so overlaying to be taken up and cleared.

When any ship or vessel shall be hauled in to any wharf or dock, or alongside of another vessel that may be lying at such wharf or dock, the owner, master, pilot, or whoever may have the command, care or direction of her, shall have her securely made fast; and if outside of another vessel, shall get one good fast from each end of the vessel to the shore, with sufficient fenders between them and the inside vessel, and shall cause the fleys of their anchors to be taken in board, and within twenty-four hours thereafter cause her jib-boom, spritsail yard, main boom, spanker and ring-tail booms, if any they have, to be rigged in, and their lower yards topped up, in such a manner as least to interfere with vessels passing.

If the fasts of vessels when moored at a wharf, shall extend across a dock, so as to obstruct the passing and repassing of shallops, lighter or other craft or vessel, the master, or other person having the command of such ship or vessel, shall, upon the first application, immediately cause such fast or fasts, to be cast off, or slacked down.

No outward-bound vessel, putting off from a wharf, shall lay longer in the stream between Vine street and Almond, in the district of Southwark, above mentioned, than twenty-four hours.

And if vessels lying at the end of wharves so much interlock with each other, as to prevent vessels hauling in and out of docks, the master, owner, pilot, or other person having the charge of the same, shall, immediately on application from any person so wanting to haul his vessel in or out of the dock aforesaid, have the vessel or vessels, so interfering, moved in such a manner as to accommodate the one applied for; in which case, the vessel making room for another to haul in or out, shall have liberty to make her warps fast to the most convenient place adjacent, for a reasonable time, and that all sea vessels, when transporting or wanting to haul into a wharf or dock, or to make sail in order to proceed to sea, shall have the same privilege.

When any ship or vessel may be lying alongside any wharf, and not actually taking in or discharging, she shall make way for, and permit any vessel, that wants to unload or load, to come inside next the wharf, until she discharges or loads her cargo; and the said vessel when so discharged, or loaded, shall haul outside and give way to the vessel that first occupied the wharf; provided, that from the 10th day of December to the 1st of March, no vessel shall be compelled to move, from her birth, (only those at Gloucester Point piers,) excepting to let vessels in and out of docks.

No ship or vessel loading or discharging hemp at any wharf, or within any dock, shall be allowed to have any fire on board; neither shall any vessel laying outside or near her, be permitted to have fire on board, while it may be considered dangerous. And no tar, turpentine, rosin, or pitch, shall be heated on the wharf, or on board any vessel lying at any wharf within the limits of the city.

COMPUTATION OF TONNAGE.

That when vessels are freighted by the ton, and no special agreement is made between the owner of the vessel and the freighter of the goods respecting the proportion of tonnage which each particular article shall be computed at, the following regulation will be found to be the standard of *Computation*.

The articles, the bulk of which shall compose a ton, to equal a ton of heavy materials, shall be in weight as follows:

Beef, 6 Barrels.

Brandy (wine measure) 200 gallons.

Beans in casks, 22 bushels.

- Beans in bulk, 36 bushels.
 Beaver, 40 feet cubic measure.
 Beeswax, 40 do. do.
 Bale Goods, see Goods.
 Boards, 40 feet cubic measure.
 Coffee in casks, 1568 pounds.
 do. in bags, 1830 do.
 do. in bulk, 16 cwt.
 Cocoa in casks, 1120 pounds.
 do. in bags, 1307 do.
 do. in bulk, 16 cwt.
 Copper Ore, 20 cwt.
 Codfish (dried) in Casks, 12 cwt.
 do. do. in Bulk, 16 cwt.
 Coal, (Sea) 29 Bushels.
 Cotton, 40 feet Cubic measure.
 Corn in bulk, 5 bushels equal to 1 Barrel Flour.
 Cow Horns, 600
 do. Tips, 1200.
 Flour, 8 Barrels of 196 lbs.
 Fish, (Pickled) 6 Barrels.
 do. Cod, dried, in Bulk, 16 cwt.
 do. do. do. in Casks, 1200 cwt.
 Fustic, 20 cwt.
 Furs, 40 feet Cubic measure.
 Ginger in Bags, lbs. 1096.
 Goods, (all heavy) 20 cwt.
 Grain in Casks, 22 Bushels.
 do. in Bulk, 36 do.
 Goods, (Bale) of all kinds, 40 feet Cubic measure.
 Hides, (Dried) 10 cwt.
 Honey, 20 cwt.
 Horns, see Cow Horns.
 Iron, (Pig and Bar,) 20 cwt.
 Logwood, 20 cwt.
 Liquors 200 Gallons, when in Barrels of 32 gallons; 5 Barrels is considered equal to 6 Flour Barrels—One Hogshead of Whiskey is computed equal to 6 Flour Barrels or 3-4 of a Ton.
 Lumber; 1000 feet is considered as equal to 14 Flour Barrels, or 1 3-4 Tons.
 Mahogany, 40 feet Cubic measure.
 Nicaragua Wood, 20 cwt.
 Oil, (Wine measure) 200 gallons.
 Oak Plank, 40 feet Cubic measure.

Pimento in Casks, 952 lbs.
 do. in Bags, 1110 lbs.
 Pork, 6 Barrels,
 Pitch, 6 do.
 Pot Ashes, 20 cwt.
 Peas in Casks, 22 bushels.
 do. in Bulk, 36 do.
 Pine and other Boards, 40 feet Cubic measure.
 Peltry, 40 do. do.
 Rice, 20 cwt. when in Tierces, 1 Tierce is computed equal
 to 3 Flour Barrels, or 3-8 of a Ton.
 Sugar, 20 cwt.
 Shingles, 6000 are computed equal to 14 Flour Barrels, or
 1 3-4 Tons, or 1000 feet Lumber.
 Ship Bread, in Casks, 6 cwt.
 do. in Bags, 7 cwt.
 do. in Bulk, 8 do.
 Salt, (European) 36 Bushels.
 do. West India, 31 do.
 Silks, (China Raw,) 8 cwt.
 Staves, dressed Hogshead; 1000 is considered equal to 14
 Flour Barrels, or 1 3-4 Tons.
 Tallow, 6 Barrels.
 Tar, 6 do.
 Turpentine, 6 do.
 Tobacco, 1 Hhd.
 Tea, (Bohea) 10 cwt.
 do. (Green) 8 do.
 Timber, (Square) 40 feet Cubic measure.
 Woods, all heavy Dye, 20 cwt.
 Wine, 200 Gallons.
 Wool, 40 feet Cubic measure.

TABLE OF CORDAGE.

A Cordage Table, shewing how many fathoms, feet, and inches of a rope, of any size, not more than $1\frac{1}{4}$ inches, make a hundred weight ; with the use of the table.

Inches	Fathoms Feet. Inches.	Inches.	Fathoms. Feet. Inches.	Inches	Fathoms. Feet. Inches.	Inches.	Fathoms. Feet. Inches.
1	486 0 0	$4\frac{1}{4}$	26 5 3	$7\frac{1}{4}$	8 4 0	$10\frac{3}{4}$	4 1 8
$1\frac{1}{4}$	313 3 0	$4\frac{1}{2}$	24 0 0	$7\frac{1}{2}$	8 3 6	11	4 0 3
$1\frac{1}{2}$	216 3 0	$4\frac{3}{4}$	21 3 0	8	7 3 6	$11\frac{1}{4}$	3 5 7
$1\frac{3}{4}$	159 3 0	5	19 3 0	$8\frac{1}{4}$	7 0 8	$11\frac{1}{2}$	3 4 1
2	124 3 0	$5\frac{1}{4}$	17 4 0	$8\frac{1}{2}$	6 4 3	$11\frac{3}{4}$	3 3 3
$2\frac{1}{4}$	96 2 0	$5\frac{1}{2}$	16 1 0	$8\frac{3}{4}$	6 2 1	12	3 2 3
$2\frac{1}{2}$	77 3 0	$5\frac{3}{4}$	14 4 6	9	6 0 0	$12\frac{1}{4}$	3 2 1
$2\frac{3}{4}$	65 4 0	6	13 3 0	$9\frac{1}{4}$	5 4 6	$12\frac{1}{2}$	3 2 0
3	54 0 0	$6\frac{1}{4}$	12 2 0	$9\frac{1}{2}$	5 2 0	$12\frac{3}{4}$	2 7 8
$3\frac{1}{4}$	45 5 2	$6\frac{1}{2}$	11 3 0	$9\frac{3}{4}$	5 0 6	13	2 5 3
$3\frac{1}{2}$	39 3 0	$6\frac{3}{4}$	10 4 0	10	4 5 0	$13\frac{1}{4}$	2 4 9
$3\frac{3}{4}$	34 3 9	7	9 5 6	$10\frac{1}{4}$	4 4 1	$13\frac{1}{2}$	2 4 0
4	30 1 6	$7\frac{1}{4}$	9 1 6	$10\frac{1}{2}$	4 2 2	$13\frac{3}{4}$	2 3 6
						14	2 2 1

Use of the Table.

At the top of the table, marked inches, fathoms, feet, inches, the first column is the thickness of the rope in inches and quarters, and the other three fathoms, feet, and inches that make up a hundred weight of such a rope. One example will make it plain :

Suppose you desire to know how much of a seven-inch rope will make a hundred weight : Find 7 in the third column under inches, or thickness of rope, and against it in the fourth column you find 9 5 6, which shews that there will be 9 fathoms 5 feet inches required to make one hundred weight.

A Table, shewing the weight of any Cable or Rope of 120 fathoms in length, and for every half inch, from 3 to 24 inches in circumference.

Inches.	Cwt. Qrs.	Inches.	Cwt. Qrs.	Inches.	Cwt. Qrs.	Inches.	Cwt. Qrs.	Inches.	Cwt. Qrs.
3	2 1	7	12 1	11	30 1	15½	60 0	20	100 0
3½	3 0	7½	14 0	11½	33 0	16	64 0	20½	105 0
4	4 0	8	16 0	12	36 0	16½	68 0	21	110 1
4½	5 0	8½	18 0	12½	39 0	17	72 1	21½	115 2
5	6 1	9	20 1	13	42 1	17½	76 2	22	121 0
5½	7 2	9½	22 2	13½	45 2	18	81 0	22½	126 2
6	9 0	10	25 0	14	49 0	18½	85 2	23	132 1
6½	10 2	10½	27 2	14½	52 2	19	90 1	23½	138 0
				15	56 1	19½	95 0	24	144 0

Use of the Table.

The first column marked for inches, is the thickness or circumference of the cable to every half inch from 3 to 24 inches; the second, marked cwt. qrs. for the hundred weight and quarters that it will weigh, if 120 fathoms in length.

For instance: Suppose it be a cable of 14 1-2 inches; look against 14 1-2 and you will find in the other column 52cwt. 2 qrs. which shews that 120 fathoms of 14 1-2 inch cable will weigh 52cwt. 2qrs. and so in others: and any quantity of a less length will weigh in proportion.

OWNERS OF VESSELS.

It may be well that persons about becoming purchasers of vessels, should be informed that the register or enrolment containing the names of the owners, is no absolute evidence of their title to the property; and therefore that some caution is necessary in investigating the right of the parties from whom the purchase is made. It is generally concluded that a register or licence and enrolment containing the names of the owners, are in themselves documents guaranteeing the title. But the Custom House is merely an office of record to register the change of ownership, and establish the national character of the vessel; and it is therefore as essential for the purchaser to ascertain that no liens exist against the vessel, as it is in cases of real estate, to examine the records of a court for judgments against the property.

On building a vessel, all that is requisite to obtain a register or enrolment, is a certificate from under the hand of the principal master or carpenter by whom, or under whose direction the ship or vessel was built; testifying that she was built by him, or under his direction, and specifying the place where, the time when, and the person or persons for whom; and describing her built, number of decks and masts, length, breadth, depth, tonnage, and such other circumstances as are usually descriptive of the identity of a vessel; which certificate shall be sufficient to authorise the removal of a new vessel from the district where she may be built, to another district in the same, or an adjoining state, where the owner or owners actually reside, *Provided*, it be with ballast only.

Wages of the seamen for services during a voyage is a lien as also those earned in rigging and fitting out a vessel for a voyage in which they have engaged to proceed, if the owners do not afterwards think proper to send the vessel as intended.

A master of a vessel cannot libel a vessel for wages, because he is presumed to trust to the personal credit of the owners, whereas the seamen make their contract on the credit of the ship. Every officer, except the master, may institute admiralty proceedings for wages due, on the same principle as the seamen.

By the laws of Pennsylvania, and other states, ships and vessels of all kinds, built, repaired, and fitted within this state, are declared liable for all debts contracted by the masters or owners thereof, for work or materials done or furnished by any

carpenter, blacksmith, mast maker, boat builder, block maker, rope maker, sail maker, rigger, joiner, carver, plumber, painter, or ship chandler; and the liens bear preference to any, and before any other debts due and owing from the owners thereof: *Provided always*, No ship or vessel shall continue to be liable and chargeable for such debts to the tradesmen aforesaid longer than the time which shall intervene between the contracting of such debts and the time of her proceeding to sea, next after the work shall be done, or the materials and articles furnished and provided.

Heavy losses having been sustained by persons who have furnished the copper for the fastenings and bottoms of vessels, and by the preamble to the bill the legislature having evidently contemplated affording security to all tradesmen furnishing labour and materials, vessels have been libelled for supplies of that article, but so far, I believe, no termination of the suits have taken place, and the point remains doubtful. But the right of lien for the mechanical operation of putting on the copper is undisputed.

The master of a vessel, being appointed by owners, is thereby held forth to the public as a person worthy of trust and confidence, and he not being generally of ability to make good losses which may arise under his management to any considerable amount—the law therefore considers the master in the light of a servant to the owners, and from the confidential situation in which they place him, if they were not held under the greatest responsibility for his acts, a door might be opened for fraud and collusion—the law, therefore, holds the owners responsible for all charges of repairs, stores and provisions, or monies advanced for those objects to an amount reasonably fit, proper, and wanting for the occasion—For all embezzlements of goods and merchandise, of every description, so far as the value of the vessel, appurtenances, and her freight growing due during the voyage, but no further.

Owners are required to furnish vessels of the burthen of 150 tons, or upwards, navigated by ten or more persons in the whole, and bound on a voyage without the limits of the United States, with a chest of medicines put up by some apothecary of known reputation, and accompanied by directions for administering the same, and the said medicines shall be examined by the same or some other apothecary, once at least in every year, and supplied with fresh medicines in the place of such as shall have been used or spoiled, and in default thereof the master or commander of such ship or vessel shall provide and pay for all such advice, medicine, or attendance of physicians as

any of the crew shall stand in need of in case of sickness at every port or place where the ship or vessel may touch or trade at during the voyage without any deduction from the wages of such sick seaman or mariner. And every vessel bound on a voyage across the Atlantic Ocean, shall, at the time of leaving the last port from whence she sails, have on board, well secured under deck, at least sixty gallons of water, one hundred pounds of salted flesh meat, and one hundred pounds of wholesome ship bread, for every person on board such ship or vessel over and above such other provisions, stores, and live stock as shall by the master or passengers, be put on board, and in like proportion for shorter or longer voyages. And in case the crew of any vessel which shall not have been so provided, shall be put upon short allowance in water, flesh, or bread, during the voyage, the master or owner of such vessel shall pay to each of the crew one day's wages beyond the wages agreed on for every day they shall be so put to short allowance.

It shall be the duty of every owner, resident within the United States, of any ship or vessel, to which a certificate of registry may be granted, (in case there be more than one such owner,) to transmit to the collector, who may have granted the same, a like oath or affirmation with that taken and subscribed by the owner, on whose application such certificate shall have been granted, and within ninety days after the same may have been so granted; which oath or affirmation may, at the option of the party, be taken and subscribed, either before the said collector or before the collector of some other district, or a judge of a district court of the United States, or of a superior court of original jurisdiction of some one of the states. And if such oath or affirmation shall not be taken, subscribed, and transmitted as is herein required, the certificate of registry, granted to such ship or vessel, shall be forfeited and void.

MASTERS OF VESSELS.

Having obtained the necessary clearance from the custom house, reported your pilot as required by law at the wardens office, a neglect of which subjects you to a penalty of 10 dollars; and received instructions to proceed from your owners, the voyage is to be commenced without delay as soon as the weather is favourable, but on no account sail out during tempestuous weather. By the ancient marine ordinance, the Master is required before he hoists sail, to consult his mate, pilot, and others of the crew as to the wind and weather: but such consultation is not deemed necessary by the law of the United States; according to which the entire management of the ship is entrusted to the master.

Should it unfortunately occur after the voyage is begun and before the ship or vessel shall have left the land, bound on a voyage to any foreign port, that the mate or first officer under the master, and a majority of the crew should discover that the said ship or vessel is too leaky, or is otherwise unfit in her crew, body, tackle, apparel, furniture, provisions or stores, to proceed on the intended voyage, and shall require such unfitness to be enquired into, the master or commander shall upon the request of the said mate (or other officer) and such majority forthwith proceed to or stop at the nearest or most convenient port or place where such enquiry can be made, and shall there apply to the judge of the district court, if he shall there reside, or if not, to some justice of the peace of the city, town or place taking with him two or more of the said crew who shall have made such request: and thereupon such judge or justice is hereby authorized and required to issue his precept directed to three persons in the neighbourhood, the most skilful in maritime affairs that can be procured, requiring them to repair on board such ship or vessel, and to examine the same in respect to the defects and insufficiencies complained of, and to make report to him the said judge or justice, in writing under their hands, or the hands of two of them, whether in any or in what respect the said ship or vessel is unfit to proceed on the intended voyage, and what addition of men, provisions or stores, or what repairs or alterations in the body, tackle or apparel will be necessary; and upon such report the said judge or justice shall adjudge and determine, and shall endorse on the said report his judgment, whether the said ship or vessel is fit to proceed on the intended voyage: and if not, whether such repairs can be made or deficiencies supplied where the ship or vessel then lays,

or whether it be necessary for the said ship or vessel to return to the port from whence she first sailed, to be there refitted, and the master and crew shall in all things conform to the said judgment: and the master or commander shall, in the first instance, pay all the costs of such view, report and judgment, to be taxed and allowed on a fair copy thereof, certified by the said judge or justice. But if the complaint of the said crew shall appear upon the said report and judgment, to have been without foundation, then the said master, or the owner or consignee of such ship or vessel, shall deduct the amount thereof, and of reasonable damages for the detention (to be ascertained by the said judge or justice) out of the wages growing due to the complaining seamen or mariners. And if after such judgment such ship or vessel is fit to proceed on her intended voyage, or after procuring such men, provisions, stores, repairs or alterations as may be directed, the said seamen or mariners, or either of them, shall refuse to proceed on the voyage, it shall and may be lawful for any justice of the peace to commit by warrant under his hand and seal, every such seaman or mariner (who shall so refuse) to the common goal of the county, there to remain without bail or mainprize, until he shall have paid double the sum advanced to him at the time of subscribing the contract for the voyage, together with such reasonable costs as shall be allowed by the said justice, and inserted in the said warrant, and the surety or sureties of such seaman or mariner (in case he or they shall have given any) shall remain liable for such payment; nor shall any such seaman or mariner be discharged upon any writ of habeas corpus or otherwise, until such sum be paid by him or them, or his or their surety or sureties, for want of any form of commitment, or other previous proceedings. *Provided*, That sufficient matter shall be made appear, upon the return of such habeas corpus, and an examination then to be had, to detain him for the causes herein before assigned.

You will have no doubt conformed to the well known law requiring the Master or commander of any ship or vessel bound from a port in the United States, to any foreign port, or of any ship or vessel of the burthen of fifty tons or upwards, bound from a port in one state, to a port in any other than an adjoining state, before he proceed on such voyage to make an agreement in writing or in print, with every seaman or mariner on board such ship or vessel (except such as shall be apprentice or servant to himself or owners) declaring the voyage or voyages, term or terms of times, for which such seamen or mariner shall be shipped.— And if any master or commander of such ship or vessel shall carry out any seaman or mariner

(except apprentices or servants as aforesaid) without such contract or agreement being first made and signed by the seamen and mariners, such master or commander shall pay to every such seaman or mariner the highest price or wages which shall have been given at the port or place where such seaman or mariner shall have been shipped, for a similar voyage, within three months next before the time of such shipping: *Provided*, such seaman or mariner shall perform such voyage: or if not, then for such time as he shall continue to do duty on board such ship or vessel; and shall moreover forfeit twenty dollars for every such seaman or mariner, one half to the use of the person prosecuting for the same, the other half to the use of the United States, and such seaman or mariner, not having signed such contract, shall not be bound by the regulations, nor subject to the penalties and forfeitures contained in this act.

And at the foot of every such contract, there shall be a memorandum in writing, of the day and the hour on which such seaman or mariner, who shall so ship and subscribe, shall render themselves on board, to begin the voyage agreed upon.

In the event of any disaster, such as loss of masts or sails, the vessel springing a leak, or becoming, from any cause, unmanageable, you are justified, after a consultation with your officers and crew, to make the nearest port, to refit, the wind and weather will admit of. If you are not far on your voyage and you can return with propriety to the port of your departure, it is advisable so to do, as affording you the best resources as to materials and means to repair the damages sustained.— In all cases do not omit to note your protest immediately on landing, and extend it in due season. If driven by necessity into a port wherein you are a perfect stranger, you will naturally seek the assistance of persons with whom you have reason to believe there is an acquaintance or correspondence with your owners or principal shippers, and follow their advice in all matters not at variance with the principles of law and usage as herein stated. If obliged to resort to strangers you will seek those of the first respectability, and obtain their services on the most moderate terms, and let their advances be repaid by their *own* drafts on your owners, or by executing a bottomree bond, as may be required. But I advise you not to become the drawer or endorser of any note or draft; because, in case of dishonour you will be held personally liable, and for which you will not be entitled to an adequate consideration. If you cannot succeed in raising money on the terms above mentioned, you are justified in disposing of such part of the cargo as, from information corroborated by your own judgment, you may

be induced to conclude best adapted to the market. You will not omit calling a survey without loss of time, and, if a consul of the United States resides at the place of your arrival or near thereto, it will be well to have immediate recourse to him to supply the necessary official documents. If compelled to land your cargo for the purpose of refitting, and any part thereof should be found in a perishable state, you will cause a special survey to be held thereon, and then have such damaged part sold by public outcry, for the benefit of whom it may concern—(on goods obliged, from their perishable state, to be sold or to defray disbursements, you are entitled to full freight, provided the vessel proceeds the voyage.) Be careful to observe the utmost precision in procuring regular and official documents, in original and duplicate, of the protest, surveys, and all papers and accounts whatever, incident to your proceedings. If after regular surveys it is decided the vessel cannot proceed the voyage, and is condemned on the grounds of either total unseaworthiness, impossibility of procuring materials to repair, or, that the cost of repairing would exceed her value when repaired; you can then tranship your cargo by any good vessel for the original port of your destination; or if of a perishable nature, and no immediate opportunity presents for so doing, it will be advisable to effect immediate sales at public auction—should you succeed in procuring a conveyance, you may obtain the freight on the best terms possible, and if at a lower rate than that specified in your original bills of lading, you are nevertheless entitled to freight in conformity to the original contract; if at a higher rate the consignees of the goods are bound therefor. In the latter case all expenses of unlading, labour, storage, commissions, re-shipping, &c. are chargeable on the goods alone, according to their nett value at the port of delivery. But in the former case, if the owners are to benefit by the freight, it is but reasonable that all the charges above enumerated should be apportioned, and borne by goods and freight according to their respective interests.

Should the vessel be condemned from either of the causes before enumerated, any wages due to the officers and crew must be paid out of the proceeds of the vessel, as in cases of shipwreck.

If the vessel cannot proceed the voyage, and no other vessel can be procured on board which the cargo can be transhipped, as before specified, no freight pro rata is earned, and in this case you will collect all your funds, documents and accounts, and return home by the first opportunity, and for your agency you will be entitled to full wages, and all reasonable ex-

pence, to the day of your arrival. Be careful to bring with you your register and crew list, (unless previously delivered to a consul of the United States,) and deliver the same to the collector of the port where you belong, within eight days after your arrival.

We will however imagine the vessel to have received such injuries only as in the opinion of the surveyors, can be readily repaired, and that being accomplished, you will of course use every possible exertion to prosecute your voyage, not doubting your attention having been strictly directed, in every department of disbursements to the utmost economy. In the accounts of the mechanics be careful to discriminate between repairs which may have been required from the perils of the pending voyage, and those which may have been incurred from previous defects or wear and tear. And should any of the materials be intended to answer temporary purposes only, the survey and bills should be designated in conformity.

Having arrived with your vessel and cargo at your port of destination, and your repairs being only temporary, you will immediately hold another survey to direct what materials and workmanship are necessary to constitute your vessel being every way staunch and strong, to proceed on another voyage, which it is your bounden duty to observe.

All repairs, arising from a voluntary and deliberate sacrifice, such as masts and appendages cut away to lighten the vessel when in imminent danger of foundering. Cables cut, when the vessel is dragging her anchors, and apprehensions exist of her going ashore or running foul of another vessel; and in fact whatever sacrifices are made for general benefit, are to be repaid by general contribution, say by vessel, freight and cargo, in proportion to their respective nett values, at the port of delivery. These observations apply also to any part of the cargo jettisoned, (except goods on deck which are not paid for, but nevertheless contribute) to relieve the vessel when in distress.

It is a sound principle of maritime law, that the collateral is to follow the principal. Hence if in a storm the masts are carried away, and you are obliged to cut away the sails, rigging, &c. to clear the wreck, the whole of the loss falls on the vessel alone, and this doctrine is applicable to every description of casualty.

In adjusting a case of general average it may be useful to you to state that the following are fair charges, i. e.

The officers' and seamen's wages, according to the shipping articles, from the day the vessel bears away to seek a port of safety, until the day she is again refitted, reladen, and ready to proceed the voyage; this is undisputed according to the laws of the United States.

Port pay for the captain at one dollar per diem.

Provisions for mates and crew at thirty-three and one-third cents per diem.

Expenses of pilotage, landing, wharfage, transporting, storage, relading, commissions, and loss of exchange.

Loss on goods sold to defray charges, to be computed at the value of what the same would have netted the shipper or consignee at the port of destination.

Charge for protests and surveys previous to discharging.

Custom House fees.

Cost of stating the general average.

To define all the causes from which a subject of general average might arise, or to recapitulate all the minute charges incident thereto, would occupy more space than has been stated to be the object of my present undertaking; but I trust I have sufficiently enlarged on the several points thereof to constitute a ground-work on which to regulate, by simple reasoning, a decision in almost all cases which may occur.

New materials replaced, and workmanship necessary thereto, are subject to a deduction of one-third of the cost, except anchors and chain cables, on which no deduction is to be made; whether the loss be in the nature of partial or general average.

I have laid down these several points of law, because in cases of general average an adjustment must take place at the port of delivery, as there, and there only, can you have controul over the cargo, which you are not bound to deliver until you have received satisfactory security by bond or otherwise. In cases of partial loss or repairs to be borne by the vessel alone, it is advisable to transmit all the documents to your owners to be arranged and settled as they may judge proper.

Finally—the master of a ship who has contracted debts on account of the ship, has a lien upon the goods and freight to the amount of such debts; and the consignees of the cargo, after notice to this effect, cannot pay the freight to the owner without the consent of the master, and if they do, they will be liable to refund so much as the extent of the debts.

SUPERCARGOES.

Recommending to your attentive perusal the principles of maritime law as briefly laid down in the preceding pages ; and assuring you, that you may rely with confidence they are derived from the best legal authorities and decisions. I think it requisite merely to add a list of such documents as are necessary for you to procure and transmit to your shippers in the event of the cargo receiving damage on the voyage, and simply adding that all goods in a deteriorated state should be sold at public auction as soon after landing as may be consistent with due notice of the sale.

DOCUMENTS.

Protest	-	-	-	-	} or certified copies thereof,
Survey on Hatches and Stowage on board.					
Special survey on the goods after landing as an evidence of their being damaged by salt water during the voyage.					

Affidavit by two respectable and competent merchants of the cash value of the goods at the port of delivery had they arrived in a sound state.

Custom house certificate of allowance for damage, if in a port where simliar certificates are issued.

Account sales, certified by the vendue master as correct, and a true transcript from his books.



Appendix.

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The following RATES OF COMMISSIONS, have been recommended for general adoption, and allowed by the Philadelphia Chamber of Commerce, (when no agreement subsists to the contrary,) established at a stated meeting, March 10, 1823.

	For. pr. ct.	Doni. pr. ct.	
Merchandise sales	5	2½	on gross amount.
Purchase and shipment, or accepting bill for purchases	2½	2½	on cost and charges.
Landing and re-shipping goods from vessels in distress,	2½	2½	on current value.
Receiving and forwarding	½	½	on do. do.
Besides	2½	2½	on responsibilities incur'd
Vessels, sale or purchase	2½	2½	on gross amount.
Procuring freight or chartering to proceed to another port	2½	2½	on do. do.
Collecting freight or general average	2½	2½	on amount collected.
Paying outfits or disbursements	2½	2½	on aggregate amount.
Marine Insurances, effecting, when the premium does not exceed 10 per cent	½	½	on amount insured
When the premium exceeds 10 per cent.	5	5	on amount of premium.
Adjusting and collecting losses without litigation	2½	2½	on amount recovered.
Fire Insurances, effecting	5	5	on amount of premium.
Adjusting and collecting losses	1	1	on amount recovered.
Foreign and Inland bills of Exchange and notes of hand			
Drawing or indorsing, and negotiating in all cases	2½	2½	on the proceeds.
Purchase, without indorsing	½	½	on cost and charges.
Sale do do.	½	½	on the proceeds.
Collecting	½	½	on amount collected.
Paying over the amount	½	½	on amount paid over.
Remitting	½	½	on amount remitted.
Public stocks, specie, bank notes or drafts not current			
Sale	½	½	on proceeds.
Purchase	½	½	on cost and charges.
Collecting dividends on public stock	½	½	on amount collected.
Advances, in money, or by coming under acceptances, in all cases	2½	2½	on amount advanced.
Accounts, collecting disputed or litigated accounts or claims on insolvent estates	5	5	on amount recovered.
Monies, receiving from which no other commission is derived	½	½	on amount received.
Paying do. do. do.	½	½	on amount paid.
Paying and receiving do.	1	1	on amount received.
Guarantee, in all cases	2½	2½	on amount guaranteed.

On bills remitted for collection under protest for non-acceptance or non-payment, half commission to be charged.

On consignment of merchandise, withdrawn or re-shipped, full commission to be charged to the extent of advances or responsibilities incurred, and half commission on the current value of the residue.

On sales of merchandise originally consigned to another house but withdrawn, and where no responsibilities are incurred, only half commission to be charged on the current value.

The current value, in all cases, to be settled by certificates of two respectable merchants, auctioneers or brokers.

The above commissions to be exclusive of guarantee, brokerage, storage, and every other charge actually incurred.

The risk of loss by fire, unless insurance be ordered, and of robbery, theft, and other unavoidable occurrences, if the usual care be taken to secure the property, is in all cases to be borne by the proprietor of the goods.

MERCANTILE RATES OF STORAGE.

Chargeable per month in cents, settled by the Chamber of Commerce.

Almonds	25	per hhd.	Cocoa	20	per hhd
do.	6	per bag	do.	12 1-2	per tre.
Alum	25	per hhd.	Codfish	25	per hhd
do.	12 1-2	per tre.	do.	2	per box
do.	5	per bag	Coffee	20	per hhd.
Ashes	6 1-4	per bbl.	do.	12 1-2	per tre.
Bagging	1 1-2	per piece	do.	5	per bbl.
Bark, Quercitron	30	per hhd.	do.	2	per bag
Beef	6 1-4	per bbl.	Copper, in pigs	15	per ton
Bottles	8	per gr.	do. in sheets		
Brandy	25	per pipe.	or bolts	20	do.
Bristles	25	do.	do. brazier's		
Butter	1 1-2	per fir.	bottoms	50	do.
Candles	1 1-2	per box.	Copperas	25	per hhd.
Cassia	6 1-4	do.	Cordage	37 1-2	per ton
do.	1-4	per mat.	Cotton, round	15	per bale
Chocolate	1 1-2	per box.	Cotton, square	12 1-2	do.
Cloves & Nutmegs	8	per case	do. E. India	8	do.
Coals	1 1-2	per bus.	Dry Goods, in		
Cocoa	2	per bag	boxes or bales	1	per cu. ft.

Duck	1	per bolt	Paints	30	per ton
Earthenware	15	per crate	Paper, wrapping	1	per rm.
do.	25	per hhd.	Pepper	2	per bag
Fish, pickled	6 1-4	per bbl.	Pimento	2 1-2	per bag
do. dry	1	per box.	Pork	6 1-4	per bbl.
do. in bulk	2	per cwt.	Raisins	2	per keg
Flax	62 1-2	per ton	do.	1-2	per box
Flaxseed	10	per tre.	Rice	12 1-2	per tre.
Flour	3	per bbl.	Rum	25	per pun.
Gin	25	per pipe	Salmon	6 1-4	per bbl.
do.	2	per case	do.	1-2	per keg
Ginger	2	per bag	Salt	1	per bus.
Grain	1	per bush.	Saltpetre	2	per bag
Hardware	25	per hhd.	Shot	6 1-4	per keg
Hemp	62 1-2	per ton	Soap, imported	4	per box
Hempen Yarns	20	per reel	Steel, in bars or		
Herrings	1	per box	bundles	20	per ton
Hides	1 1-2	per hide	Steel, in tubs	2	per tub.
Hops	15	per bale	Sugar	25	per hhd.
Horns	50.	per 1000	do.	5	per bbl.
Indigo	4	per ser.	do.	2	per bag
do.	8	per box.	Do. Havana	8	per box
Iron, in pigs	15	per ton	Tallow	25	per hhd.
do. in bolts.			do.	6 1-4	per ser.
bars, hoops,			Tea	3	per qr. cht
sheet or nail			Tin, block	15	per ton
rods,	20	do.	Tin plates	1 1-2	per box
Lard	12 1-2	per fir.	Tobacco	25	per hhd.
Lead, in pigs			do.	6	per ser.
or sheet	15	per ton	do.	2	per keg
Lead, dry or			Whiskey	25	per hhd.
ground in oil	30	do.	do.	6 1-4	per bbl.
Leather	1	per side	Whiting	25	per hhd.
Lemons	6 1-4	per box	Wine	25	per pipe
Molasses	25	per hhd	do.	12 1-2	per hhd
Nails	30	per ton	do.	6 1-4	per qr. csk.
Nutmegs, (see Cloves)			do. bottled	1 1-2	per doz
Oil	30	per pipe	Wood, dying	30	per ton
do.	1 1-2	per doz			

All articles not herein enumerated to pay according to measurement, at the rate of 2 1-2 cents per square or superficial foot of ground floor occupied.

The proprietors of the goods in all cases, to be at the expense of putting them in store, stowing away and turning out of store.

All goods taken on storage to pay one month's storage; if remaining in store one day after the expiration of the month to pay full month's storage.



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